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WT Microelectronics Co., Ltd.

2024 Annual Report

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Annual Report is available at

Company Website: <http://www.wtmec.com>

Market Observation Post System: <http://mops.twse.com.tw>

This is a translation of the 2024 annual report (The “annual report”) of WT Microelectronics Co., Ltd. (The “Company”). This translation is intended for reference only and nothing else. The Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the annual report shall govern any and all matters related to the interpretation of the subject matter stated herein.

I. The name, title, telephone number, and e-mail of the Company's spokesperson and acting spokesperson:

Spokesperson:

Name: Steve Lin

Title: Vice President

Tel: (02)8226-9088

E-mail: IR@wtmec.com

Acting spokesperson:

Name: Liu, Hao-Min

Title: Director

Tel: (02)8226-9088

E-mail: IR@wtmec.com

II. The address and telephone number of the company's headquarters and branches:

Address of the head office: 14F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan (R.O.C.)

Tel: (02)8226-9088

Address of branches: Unit 103, 1st Floor, Hutchison Logistics Centre, 18 Container Port Road South, Kwai Chung, New Territories, Hong Kong.

Tel: (852)2763-0732

III. The name, address, website, and telephone number of the share transfer agency:

Name: Grand Fortune Securities Co., Ltd.

Address: 6F, No. 6, Sec. 1, Zhongxiao W. Rd., Zhongzheng District, Taipei City

Website: <http://www.gfortune.com.tw>

Tel: (02)2371-1658

IV. The names of the CPAs and name, address, website, and telephone number of the accounting firm for financial statements in the most recent year:

Name of CPA: Hsu, Sheng-Chung CPA and Hsu, Chieh-Ju CPA

Accounting firm name: PricewaterhouseCoopers Taiwan

Address: 27F, No. 333, Sec. 1, Keelung Rd., Xinyi District, Taipei City

Website: <http://www.pwc.tw>

Tel: (02)2729-6666

V. The name of the trading venue for overseas listed securities and method for obtaining information regarding such overseas securities:

Global Depository Receipts: Luxembourg Stock Exchange

Website: <https://www.luxse.com/issuer/WTMicroelectron/107935>

VI. Company website:

<http://www.wtmec.com>

Contents

Page

Chapter 1. Report to Shareholders.....	1
Chapter 2. Corporate Governance Report.....	5
I. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices.....	5
II. Remuneration paid during the most recent fiscal year to directors, supervisors, the general manager, and assistant general managers.....	22
III. Implementation of corporate governance	30
IV. Information on the professional fees of the attesting CPAs.....	148
V. Information on replacement of CPA	148
VI. The Chairperson, president, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year	148
VII. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report) by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report.....	148
VIII. Relationships Among the Top 10 Shareholders (related party, spouse, or kinship within the second degree)	149
IX. The number of shares of the same invested company held by the Company, the Company's directors, supervisors, and managerial officers, and the businesses controlled directly or indirectly by the Company, and the consolidated shareholding ratio	150
Chapter 3. Information on Capital Raising Activities.....	155
I. Capital and shareholding	155
II. Issuance of corporate bonds.....	159
III. Issuance of preferred shares.....	160
IV. Issuance of global depositary receipts (GDR)	163
V. Issuance of employee stock options.....	166
VI. Issuance of new restricted employee shares	172
VII. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies None.	178
VIII. Financing plans and implementation	178

Chapter 4. Overview of Operations	179
I. Business Activities	179
II. Market, production and sales overview	192
III. Employees.....	201
IV. Information on environmental protection expenses.....	201
V. Labor relations	202
VI. Cyber security management.....	212
VII. Material contracts	215
Chapter 5. Review and Analysis of the Company’s Financial Position and Financial Performance, and a Listing of Risk.....	223
I. Financial position.....	223
II. Financial performance	224
III. Cash flows.....	225
IV. Effect of major capital spending on financial position and business operations .	225
V. Investment policy in the most recent fiscal year, profit/loss analysis, improvement plan, and investment plan for the coming year.....	225
VI. Risk analysis and assessment for the most recent fiscal year and up to the date of publication of the annual report	226
VII. Other important matters	231
Chapter 6. Other items deserving special mention	232
I. Information related to the Company's affiliates.....	232
II. Private placement of securities in the most recent fiscal year and as of the publication date of the Annual Report	232
III. Other matters that require additional description	232
IV. Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report	233

Chapter 1. Report to Shareholders

Dear Shareholders:

In 2024, the Group's consolidated net operating revenue reached NT\$959,431,897 thousand, reflecting a 61.38% increase from NT\$594,518,813 thousand in 2023. Net profit for the year was NT\$9,206,085 thousand, representing a 131.38% growth compared to NT\$3,978,834 thousand in 2023. In April 2024, the Group successfully completed its acquisition of Future Electronics Inc., contributing to the overall growth in revenue and profitability.

The global semiconductor industry faced continued challenges in 2024. While demand for AI-driven semiconductor products remained strong, other applications showed limited recovery, with sectors such as industrial and instruments still undergoing inventory adjustments. Despite these conditions, the Group demonstrated resilience, achieving significant growth in data centers, communications, and automotive applications, alongside improvements in personal computers, consumer electronics, and mobile phones applications, while the industrial and instruments application continued to decline.

The Group's 2024 business overview and 2025 business plan summary report are as follows:

I. 2024 Business Report

1. Business plan implementation results:

Unit: NT\$ thousands

Item	2023	2024	Increase (decrease)	Rate of change %
Operating Revenue	594,518,813	959,431,897	364,913,084	61.38
Operating Profit	8,199,923	15,264,320	7,064,397	86.15
Profit for the year	3,978,834	9,206,085	5,227,251	131.38

2. Financial revenue and expenditure and profitability analysis:

Item		2023	2024
Financial structure	Debt to asset ratio (%)	72.87	74.82
	Long-term funds to fixed assets ratio (%)	6,914.38	5,394.15
Liquidity	Current Ratio (%)	134.21	146.46
	Quick Ratio (%)	79.62	78.61
Profitability	Return on assets (%)	2.47	3.51
	Return on equity (%)	6.27	10.47
	Net profit margin (%)	0.67	0.96
	Basic EPS (NTD) [Notes]	4.24	8.13

Notes: Based on weighted average outstanding shares in each year.

3. Research and development status:

With continuous advancements in semiconductor manufacturing processes and the ongoing optimization of various artificial intelligence (AI) algorithms, the high-performance computing processors (HPC) and graphics processing units (GPU) has significantly improved, driving market demand growth. This has facilitated the gradual penetration of AI applications into servers, laptops, and smartphones while also promoting new energy vehicles, Open Radio Access Network (Open RAN), and edge computing as emerging growth markets. Related applications such as advanced driver assistance systems (ADAS), 5G base stations, industrial automation, low-earth orbit satellites, ultra-wideband real-time positioning, data processing units (DPU), machine vision, WiFi 7, and new IoT connectivity technologies have become key highlights of the next-generation semiconductor industry. The Group not only acts as a distributor of critical electronic components—including high-performance AI x86 processors, AI high-speed network switching processors, neuromorphic embedded system image processors, high-performance RF power components, single-point infrared laser sensors, multi-point far-infrared sensors, MEMS components, high-performance microprocessors, high-efficiency power components, and high-precision analog components—but also builds the necessary equipment, digital systems, and development tools to reduce technological barriers between customers and new technologies. This ensures adequate technical support for system design and product development on these emerging platforms. With a long-term focus on the stable growth of semiconductor demand, the Group continues to invest in and accumulate expertise in system integration knowledge and technology. We strive to enhance the depth and quality of our R&D capabilities while maintaining close collaborations with world-class chip design companies to provide high-quality technical services and comprehensive solutions to our customers. Below are the research and development expenditures for the past three years:

Unit: NT\$ thousands

Item	2022	2023	2024
Net operating revenue	571,197,118	594,518,813	959,431,897
R&D expenses	654,845	755,450	850,587
R&D expenses as a percentage of revenue	0.11%	0.13%	0.09%

II. 2025 Business Plan Summary

1. Business strategy:

- (1) "Professionalism, integrity, and sustainable management" is the Group's business philosophy.
- (2) The Group's consistent service tenet is to "provide support to downstream customers to shorten their R&D cycle and increase their competitiveness, and to assist upstream suppliers in product promotion and marketing".
- (3) Focus on performance and efficiency to form a resilient and effective management team.
- (4) Monitor market trends and provide customers with technology-driven services.

2.Expected sales volume and its basis:

The Group's primary sales products consist of various electronic components. Due to the wide variety of products and variation in unit prices, sales volume is not an appropriate measurement of performance. Looking ahead to 2025, the semiconductor industry will continue working through its inventory correction. According to Gartner's December 2024 forecast report, the global semiconductor industry is projected to achieve 12.7% growth in 2025. Nevertheless, uncertainties arising from trade and tariff policy changes may impact the global supply chain and market demand. The Group will continue to closely monitor developments in the global economic and trade environment, nimbly adapt its operational strategies, actively optimize its product portfolio and market deployment, and deepen collaborations with upstream suppliers and downstream customers to strengthen its market competitiveness and respond prudently to external changes.

3.Important sales policies:

- (1)Capitalizing on the synergies from our integration with Future Electronics: With the acquisition of Future Electronics, we have extended our market reach from Asia to a worldwide scale. Leveraging the combined expertise and resources of both companies in their respective markets, we are now able to offer customers a more comprehensive range of products and services, and enhance our value proposition to our suppliers, establishing a more robust global service network and solidifying our core competitiveness and market leadership.
- (2)Introducing new product lines and expanding new application markets: In alignment with our long-term strategic plan, we are dedicated to optimizing our product portfolios. This involves introducing new product lines that cater to market demands and contribute to profitability, strengthening product and market planning capabilities, and expanding footprints in high-growth application markets such as automotive electronics, industrial automation, green energy, energy management, medical devices, high-speed transmission, cloud data centers, and the Internet of Things. Increasing exposure in these application markets will enable us to refine our product mix and improve our profitability.
- (3)Improving customer penetration and expanding customer base: We will optimize our management capabilities to increase product penetration among existing customers, identify new applications for current products, and acquire high-quality new clients. We will prioritize building strong partnerships with industry leaders in strategic areas such as automotive electronics, industrial and instruments, communications, and cloud data centers. By providing exceptional technical support and comprehensive end-to-end solutions, we will empower our customers to efficiently launch their products to market. We aim to cultivate long-lasting relationships with our customers through constructive collaborations.
- (4)Enhancing value-added services and service quality: We will continue our enterprise digital optimization initiatives to improve service quality for both suppliers and customers through digital operational processes and data analysis. We will assist suppliers in demand creation

through solid customer relationships and timely market insights, and will improve the value adds of our products as well as overall profitability through strong technical support for customers' product development.

(5) Adapting to macroeconomic changes: Changes in the global economic conditions, exchange rate fluctuations, shifts in government-led economic, industry, financial, and trade as well as tariff-related policies, cybersecurity, and climate change all affect the Group's financial and business operations. In order to maintain competitiveness, the Group will strengthen its capabilities in inventory management, accounts receivable management, exchange rate hedging, and cash flow management, and to adapt its organization and business accordingly to address these evolving challenges.

III. The Group's Future Development Strategy

To adapt to the evolving global economy and supply chain dynamics, enhance overall competitiveness, and continuously improve the return on working capital and return on shareholders' equity, the Group has established a strategic framework including the followings: firstly, to focus on long-term development by aligning with industry demands and technological trends, introducing new product lines at the right time, and expanding into new application areas; secondly, to strengthen our portfolio of customers, product lines, and market applications, reducing the risks associated with reliance on a single factor; thirdly, to deepen the value-added services we provide to our suppliers and customers; and lastly, to consolidate resources, lower operational costs, and maximize synergies following mergers to achieve greater economic efficiency.

In addition, given the uncertainties surrounding global trade and tariff policies, the Group remains closely attentive to relevant policy developments and their potential impacts, and will proactively adjust its operational strategies as needed to ensure the Group's operational resilience.

The Group aims to become a leading global distributor of electronic components. By leveraging a robust and comprehensive sales and marketing network, we are committed to increasing market share and expanding revenue while upholding the principles of professionalism, integrity, and sustainable management. With the collective efforts of our employees and the unwavering support of our shareholders, we will continue to pursue the greatest benefits for shareholders, employees, and customers.

On behalf of the Board of Directors and all employees of the Group, I extend my deepest gratitude to our shareholders for their trust and support. We will continue to seize industry opportunities and share our success with you.

Sincerely yours,

Chairman: Cheng, Wen-Tsung

Chapter 2. Corporate Governance Report

I. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices

(I) Information on Directors

1. Information on Directors:

March 30, 2025 Unit: shares

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							No. of common shares	Shareholding ratio	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)			Job Title	Name	Relationship	
							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
Chairman	ROC	Cheng, Wen-Tsung	Male/ 51-60	2022.05.20	3 years	1994.11.11	28,177,112	3.50%	25,362,112	2.26%	4,885,194	0.44%	106,778,298 (Note 2)	9.52%	Department of Industrial Engineering, Tunghai University Chairman, WT Microelectronics Co., Ltd.	President, WT Microelectronics Co., Ltd. Chairman, Nuvision Technology, Inc. Chairman, Techmosa International Incorporation Chairman, Morrihan International Corp. Chairman, Maxtek Technology Co., Ltd. Chairman, Hongtech Electronics Co., Ltd. Chairman, Shaoyang Investment Co., Ltd. Director, WT Microelectronics (Hong Kong) Limited Director, Promising Investment Limited Supervisor, Wen You Investment Co., Ltd. Supervisor, Tang Ye Investment Co., Ltd. Supervisor, Shao Cheng Investment Co., Ltd. Supervisor, Shao Chi Cheng Co., Ltd. Director, WT Technology (H.K.) Limited Director, WT Technology Pte. Ltd. Director, WT Microelectronics Singapore Pte. Ltd. Director, Wintech Microelectronics Ltd. Director, Wintech Microelectronics Holding Limited Director, Wintech Investment Co., Ltd. Director, WT Microelectronics (Malaysia) Sdn. Bhd. Director, WT Solomon QCE Limited Representative Director, Wonchang Semiconductor Co., Ltd.	Director and Senior Vice President	Hsu, Wen-Hung	Spouse	Note 3
							0	0%	0	0%	0	0%	0	0%						

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
															Representative Director, WT Technology Korea Co., Ltd. Representative Director, Analog World Co., Ltd. Director, BSI Semiconductor Pte. Ltd. Director, Morrihan Singapore Pte. Ltd. Director, Lacewood International Corp. Director, Asia Latest Technology Limited Director, Nino Capital Co., Ltd. Director, Rich Web Ltd. Director, Brillnics Inc. Director, Brillnics (HK) Limited Director, Brillnics Singapore Pte. Ltd. Director, Brillnics Japan Inc. Chairman, Brillnics (Taiwan) Inc. Director, WT Semiconductor Holdings Pte. Ltd. Director, Excelpoint Technology Pte. Ltd. Representative Director, Leader's Technology Co., Ltd. Director, Future Electronics Inc. Director, Excelpoint Systems (Pte) Ltd Director, Planetspark Pte. Ltd. Director, Excelpoint Systems (H.K) Limited Director, Synergy Electronics (H.K) Limited Director, WT Microelectronics Vietnam Company Limited Director, Excelpoint Systems Sdn. Bhd.					
Director	ROC	Wen You Investment Co., Ltd.	-	2022.05.20	3 years	2019.06.21	1,359,204	0.17%	3,493,760	0.31%	-	-	-	-	-	-	-	-	-	None
							0	0%	0	0%	-	-	-	-						

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							No. of common shares	Shareholding ratio	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)			Job Title	Name	Relationship	
							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
Representative of Juristic Person	ROC	Hsu, Wen-Hung	Female/ 51-60	-	-	-	8,435,194	1.05%	4,885,194	0.44%	25,362,112	2.26%	106,778,298 (Note 2)	9.52%	National Chengchi University Senior Vice President, WT Microelectronics Co., Ltd.	Senior Vice President, WT Microelectronics Co., Ltd. Director, WT Microelectronics (Hong Kong) Limited Director, WT Technology Pte. Ltd. Director, WT Microelectronics Singapore Pte. Ltd. Director, WT Microelectronics (Malaysia) Sdn. Bhd. Director, WT Technology (H.K.) Limited Director, WT Solomon QCE Limited Director, Wonchang Semiconductor Co., Ltd. Director, WT Technology Korea Co., Ltd. Director, BSI Semiconductor Pte. Ltd. Director, Analog World Co., Ltd. Chairman, Wen You Investment Co., Ltd. Chairman, Tang Ye Investment Co., Ltd. Supervisor, Shaoyang Investment Co., Ltd. Chairman, Shao Cheng Investment Co., Ltd. Chairman, Shao Chi Cheng Co., Ltd. Director, Brillnics Inc. Director, Brillnics (Taiwan) Inc. Director, WT Semiconductor Holdings Pte. Ltd. Director, Excelpoint Technology Pte. Ltd. Director, PharmaEngine Inc. Director, Leader's Technology Co., Ltd. Director, Daypower Energy Co., Ltd. Director, Excelpoint Systems (Pte) Ltd Director, Planetspark Pte. Ltd. Director, Excelpoint Systems (H.K) Limited Director, Synergy Electronics (H.K) Limited	Chairman and President	Cheng, Wen-Tsung	Spouse	None
							0	0%	0	0%	0	0%	0	0%						

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
															Director, WT Microelectronics (Thailand) Limited. Director, WT Microelectronics Vietnam Company Limited Director, Excelpoint Systems Sdn. Bhd.					
Director	ROC	ASMedia Technology Inc.	-	2022.05.20	3 years	2022.05.20	171,000,000	21.23%	188,720,421	16.83%	-	-	-	-	-	-	-	-	-	None
Representative of Juristic Person	ROC	Lin, Che-Wei	Male/ 61-70	-	-	-	0	0%	0	0%	0	0%	0	0%	Master, Department of Electrical Engineering, University of Missouri Columbia Vice President, VIA Technologies, Inc. Vice President, ASUSTEK Computer Inc.	Director and President, ASMedia Technology Inc. Director, iCatch Technology Inc. Director, AionChip Technologies Co., Ltd. Director, Applied Optoelectronics, Inc. Director, Xinpai Pte. Ltd.	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						
Director	ROC	Sung Kao, Hsin-Ming	Female/ 71-80	2022.05.20	3 years	2009.06.16	4,474,434	0.56%	4,474,434	0.40%	0	0%	0	0%	EMBA, International Business Management, National Taiwan University Section Head, Electronics Research Institute, Institute for Industrial Research	Chairman and CEO, Marketech International Corp. Chairman, JI-XUAN Investment Corp. Chairman, MarkeTop Smart Solutions Co., Ltd. Chairman, Smart Group Solutions Corp. Director, ProbeLeader Co., Ltd. Director, eZoom Information, Inc. Director, ADAT Technology Co., Ltd. Director, Vertex System Corporation Director, Forward Science Corp. Director, Brilliant Network & Automation Integrated System Co., Ltd. Director, Bolite Co., Ltd. Director, Taiwan Speciality Chemicals Corporation Director, Ennvision INC.	None	None	None	None
						0	0%	0	0%	0	0%	0	0%							

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
Director	Canada	Omar Baigmirza	Male/ 41-50	2024.05.30	3 years	2024.05.30	0	0%	0	0%	0	0%	0	0%	Commerce – Finance & Marketing, Concordia University Chief Operating Officer, Future Electronics Inc. Executive Vice President Worldwide, Sales and Marketing, Future Electronics Inc. Corporate Vice-President Worldwide SBDU, Future Electronics Inc.	Director, President, and CEO, Future Electronics Inc. Director, President, and CEO, F.A.I. Electronics Inc. Director, President, Future Electronics (CDA) Ltd. President, Future Electronics Corp. President, Future Electronics (US) Holding Corp. President, Future Electronics (US) LLC President, Future Electronics (US) Finance Corp. President, Future Electronics LP Corp. President, Future Electronics GP Corp. CEO, Future Electronics Puerto Rico Corp.	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						
Independent Director	ROC	Cheng, Tien-Chong	Male/ 71-80	2022.05.20	3 years	2016.06.03	0	0%	0	0%	0	0%	0	0%	MBA, Santa Clara University, USA CEO, FIH Mobile Limited, subsidiary of Foxconn Technology Group Vice President, Foxconn Technology Group President, Texas Instruments Asia-Pacific President, HP China	Chairman, Aurotek Corporation Independent Director, Howtech Technology Co., Ltd. Director, 3e Yamaichi Electronics Co., Ltd.	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
Independent Director	ROC	Kung, Ju-Chin	Female/ 51-60	2022.05.20	3 years	2016.06.03	0	0%	0	0%	0	0%	0	0%	CPA of ROC, USA and China MBA, University of California, USA Master of Laws, National Chengchi University Assistant Manager, PricewaterhouseCoopers President and CFO, Cite Media Holding Group CEO and Director, Cite Cultural & Arts Foundation	Group COO , TNL Media Group Independent Director, Panram International Corp. Independent Director, CoAsia Electronics Corp. Independent Director, ACTi Corporation Director, The News Lens Co., Ltd. Director, DaEx Intelligent Co., Inc. Director, Shida PR Consultants Co., Ltd. Director, S.C. Communication Integrated Marketing Co., Ltd. Director, Dragon Marketing Inc. Chairman, Media Business Association of Taipei	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						
Independent Director	ROC	Ding, Kung-Wha	Male/ 71-80	2022.05.20	3 years	2020.03.27	0	0%	0	0%	430,789	0.04%	0	0%	Master Degree in Public Finance, National Chengchi University Bachelor Degree in Finance, National Chung-Hsing University Deputy Commissioner, Commissioner of the Securities and Futures Commission, Ministry of Finance Chairman of the Securities and Futures Institute Chairman of Taiwan Depository & Clearing Corporation Chairman of Taipei Exchange Chairperson of the Financial Supervisory Commission	Independent Director, Energenesis Biomedical Co., Ltd. Independent Director, Steminent Biotherapeutics Inc. Director, Hotung International Co., Ltd. Director, Hotung Investment Holdings Ltd.	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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							No. of preferred shares		No. of preferred shares		No. of preferred shares		No. of preferred shares							
Independent Director	ROC	Chang, Chia-Chi	Male/ 51-60	2023.05.30	3 years	2023.05.30	0	0%	0	0%	5,000	0%	0	0%	MBA, University of Southern California Chief Financial Officer, Egis Technology Inc. Director, FocalTech Systems Co., Ltd. Executive Vice President, Yuanta Securities Investment Consulting Co., Ltd. Director, Citigroup Global Markets Securities Co., Ltd.	Vice President & CFO, Taiwan Mobile Co., Ltd. Director, Global Wealth Media Technology Co., Ltd. Director, Global Forest Media Technology Co., Ltd. Director, Mistake Entertainment Co., Ltd. Director, Yeong Jia Leh Cable TV Co., Ltd. Director, Momo.com Inc. Director, GlobalView Cable TV Co., Ltd. Director, Phoenix Cable TV Co., Ltd. Director, Union Cable TV Co., Ltd. Director, Taipei New Horizon Co., Ltd. Supervisor, Win TV Broadcasting Co. Ltd. Supervisor, Taiwan Teleservices & Technologies Co., Ltd. Supervisor, Taiwan Fixed Network Co., Ltd. Supervisor, Taiwan Digital Service Co., Ltd. Supervisor, Taiwan Cellular Co., Ltd. Supervisor, TCCI Investment and Development Co., Ltd. Supervisor, Wealth Media Technology Co., Ltd. Supervisor, TWM Power CO., Ltd. Supervisor, FullSynergy New Retail Co., Ltd. Supervisor, Nada Holdings Corp.	None	None	None	None
							0	0%	0	0%	0	0%	0	0%						

Note 1: The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,121,250,651 shares, and preferred shares, 135,000,000 as of March 30, 2025.

Note 2: Total shares held by Shao Yang Investment Co., Ltd., Tang Ye Investment Co., Ltd., Wen You Investment Co., Ltd., and Shao Cheng Investment Co., Ltd.

Note 3: Where the chairman of the board of directors and the president or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g., increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as an employee or managerial officer):

The Company's Chairman and president aims to improve operational efficiency and the execution of decisions. To strengthen the Board's independence, the Company is actively training suitable candidates. The responsible unit shall periodically convene meetings to discuss and plan the candidates and cultivation of successors. Furthermore, the Chairman fully communicates the Company's recent condition, plans, and policies with directors to implement corporate governance. The Company currently has the following measures:

1. The Company conducted an additional by-election for an independent director in the 2023 Annual Shareholders' Meeting, aiming to strengthen the supervisory functions of the Board of Directors. The current 4 independent directors each specialize in finance, accounting, and the semiconductor industry, allowing them to effectively fulfill their supervisory roles
2. Arrange directors to participate in professional courses offered by external institutions every year, such as the Securities and Futures Institute, to enhance Board performance.
3. Independent directors can fully discuss and provide recommendations in functional committees to the Board of Directors in implementing corporate governance.
4. Over half of the directors in the Board of Directors do not concurrently serve as an employee or managerial officer.

2. Major shareholders of the corporate shareholders:

January 3, 2024

Name of corporate shareholder	Major shareholders of the corporate shareholder	Shareholding ratio (%)
Wen You Investment Co., Ltd.	Hsu, Wen-Hung	53.71
	Cheng, Hsiang-Hua	42.38
	Cheng, Wen-Tsung	3.91

April 20, 2024

Name of corporate shareholder	Major shareholders of the corporate shareholder	Shareholding ratio (%)
ASMedia Technology Inc.	ASUSTek Computer Inc.	35.26
	Huacheng Venture Capital Co., Ltd.	7.09
	WT Microelectronics Co. Ltd.	6.49
	New Labor Pension Fund	4.24
	Huamin Investment Co., Ltd.	3.46
	Investment Account of Central Bank of Norway managed by Citibank	1.83
	Old Labor Pension Fund	1.35
	Lin, Che-Wei	1.13
	Allianz Taiwan Technology Fund Account	1.09
	HSBC (Taiwan) Commercial Bank Co., Ltd. Trusted Custody Account	1.05

3. The Major Shareholders of the Major Shareholders Listed above are Corporate/Juristic Person:

April 15, 2024

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
ASUSTek Computer Inc.	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	4.12
	Jonney Shih	4.05
	Cathay United Bank in Custody for Infinity No. 1 Company Investment Account	2.78
	ASUS's Certificate of Depository with CitiBank (Taiwan)	2.66
	Yuanta Taiwan High Dividend Fund Account	2.06
	New Labor Pension Fund	1.87

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
	Fubon Life Insurance Co., Ltd.	1.73
	Silchester International Investors International Value Equity Trust	1.45
	JPMorgan Chase Bank N.A. Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.30
	Vanguard Emerging Markets Stock Index Fund, a Series of Vanguard International Equity Index Funds	1.27

September 30, 2024

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
Hua-cheng Venture Capital Corp.	ASUSTek Computer Inc.	100.00

September 30, 2024

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
Hua-min Investment Co., Ltd.	ASUSTek Computer Inc.	100.00

4. Disclosure of Information Regarding the Professional Qualifications and Experience of Directors (including Independent Directors)

April 15, 2025

Position Name	Qualifications Professional qualifications and experience (Note 1, 2)	Independence analysis (Note 3)	No. of other public companies at which the person concurrently serves as an independent director
Chairman Cheng, Wen-Tsung	Founder of WT Microelectronics Co., Ltd., with experience in establishing and managing a public company, as well as expertise in multinational enterprise management. With over 30 years of experience in semiconductor component industry management and strategy, proficient in semiconductor industry development and technology. Demonstrates professional leadership and decision-making capabilities, along with crisis response and management skills in strategic and operational risk.	(6)(8)(9) (11)(12)	0

<p>Director Wen You Investment Co., Ltd. Company representative: Hsu, Wen-Hung</p>	<p>Co-founder of WT Microelectronics Co., Ltd. with experience in establishing and managing a public company. Possesses expertise in managing multinational enterprises and optimizing corporate governance, along with strong capabilities in financial risk and compliance risk management, capable of providing timely suggestions of corporate governance and operational management to the Company's Board of Directors.</p>	<p>(6)(8)(9)(11)</p>	<p>0</p>
<p>Director ASMedia Technology Inc. Company representative: Lin, Che-Wei</p>	<p>Director and President of ASMedia Technology Inc. Once served as Vice President of VIA Technologies. Possesses experience in managing public companies and expertise in multinational enterprise management, with many years of service in electronics-related industries. Possesses qualifications and experiences in industry-related decision making and corporate governance.</p>	<p>(1)(2)(3)(4)(6) (7)(8)(9) (10)(11)</p>	<p>0</p>
<p>Director Sung Kao, Hsin- Ming</p>	<p>Founder of Marketech International Corp. Once held the position of Section Head, Electronics Research Institute, Institute for Industrial Research. Possesses experience in managing public companies and expertise in multinational enterprise management. Currently serves as Directors and Administrators of multiple electronics companies and possesses expertise in technical services in the technology industry.</p>	<p>(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)</p>	<p>0</p>
<p>Director Omar Baigmirza</p>	<p>Director, president, and CEO of Future Electronics Inc., a subsidiary of WT Microelectronics Co., Ltd., with extensive industry experience and a global perspective. Strong business development capabilities, along with expertise in corporate leadership, management, and practical business operations, provide significant value.</p>	<p>(3)(5)(6)(8)(9) (10)(11)(12)</p>	<p>0</p>
<p>Independent Director Cheng, Tien- Chong</p>	<p>Once held the positions of President of HP China, President of Texas Instruments Asia Pacific, and Vice President of Foxconn Technology Group. Possesses experience in managing multinational enterprise, and has been working in the semiconductors industry for over 40 years. Possesses crisis response capabilities in supply chain risk management and operational risk management. A professional manager with extensive</p>	<p>(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)</p>	<p>1</p>

	experience in the electronics industry and has invested in the startup movement to cultivate the next generation of professional managers. Currently serves as the Chairman of Aurotek Corporation.		
Independent Director Kung, Ju-Chin	Possessing CPA qualification in Taiwan, the United States, and China. An expert in finance and tax planning in Taiwan and China. Once held the positions of President and CFO of Cite Media Holding Group, possessing a professional background in accounting and extensive practical experience. Skilled in managing risks related to accounting, finance, and tax information. Currently serves as the Group COO of TNL Media Group and Chairperson of the Media Business Association of Taipei.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)	3
Independent Director Ding, Kung-Wha	Once held the positions of Chairman of the Financial Supervisory Commission, Chairman of the Taipei Exchange, and Chairman of the Securities & Futures Institute and Taiwan Depository & Clearing Corporation. Possesses expertise related to securities management, finance, tax planning, and corporate governance. Skilled in financial risk and compliance risk management. Currently serves as an adjunct professor at National Chengchi University, National Yang Ming Chiao Tung University, and National Taiwan Normal University.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12) (Note 4)	2
Independent Director Chang, Chia-Chi	Once served as a Director of Citigroup Global Securities and an Executive Vice President of Yuanta Securities Investment Consulting. Possesses macro-thinking and professional knowledge in the securities industry and has obtained a CFA license. Formerly served as the CFO of the semiconductor company Egis Technology Inc. and a director of FocalTech Systems Co., Ltd. as well. Possesses practical experience in finance and operation management of publicly listed companies. Currently serves as the vice president and CFO of Taiwan Mobile Co., Ltd.	(1)(2)(3)(4) (5)(6)(7)(8)(9) (10)(11)(12)	0

Note 1: Professional qualifications and experience: Specify the professional qualifications and experience of each director and supervisor. If a member of the Audit Committee, specify their accounting or finance background and work experience.

Note 2: For the academic experiences and position information of the Directors, please refer to 2. Corporate Governance Report (I) Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and managers of each department and branch.

Note 3: Describe the status of independence of each independent director, including but not limited to the following: did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ; specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?; specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years.

Independence of Directors and Independent Directors in the two years before appointment and during their term. Those who comply will be disclosed above.

- (1) Not an employee of the Company or any of its affiliates.
- (2) Not a director or supervisor of the Company or its affiliates (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.).
- (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of outstanding shares of the Company or ranking in the top 10 in holdings.
- (4) Not a managerial officer under (1) or not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship under (2) and (3).
- (5) Not a director, a supervisor or employee of a corporate shareholder that directly holds more than 5% or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act. (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent).
- (6) Not a majority of the Company's director seats or voting shares and those of any other company are controlled by the same person: a Director, Supervisor, or employee of that other company (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent).
- (7) The chairperson, general manager, or person holding an equivalent position of the Company and a person in any of those positions at another company or institution are neither the same person nor spouses: a director (or governor), supervisor, or employee of that other company or institution. (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent).
- (8) Not a director (or governor), supervisor, officer, or shareholder holding 5% or more of the shares, of a specified company or institution that has a financial or business relationship with the Company. (except if a specified company holds 20% or more and no more than 50% of the total number of issued shares of the company, and the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a company and its parent or subsidiary or a subsidiary of the same parent).
- (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof; provided, this restriction does not apply to a member of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition, who exercises powers pursuant to the Act or to the Business Mergers and Acquisitions Act or related laws or regulations.
- (10) Not a spouse or a relative within the second degree of kinship of any other director of the Company.
- (11) Not having any of the circumstances in the subparagraphs of Article 30 of the Company Act.
- (12) Not elected in the capacity of the government, a juristic person, or a representative thereof, as provided in Article 27 of the Company Act.

Note 4: The spouse holds 430,789 common shares, accounting for 0.04% of shareholdings. The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,121,250,651 as of March 30, 2025.

5. Diversity and Independence of the Board of Directors:

The election of the Company's directors adopts a "candidate nomination system." The "Nominating Committee" was established on November 14, 2023, and is responsible for selecting and reviewing suitable candidates for directors, evaluating the independence of independent directors, and proposing a list of candidates to the Board of Directors for election by the Shareholders' Meeting.

(1) Diversity of the Board of Directors:

The Company has stipulated in Article 20 of the "Corporate Governance Best Practice Principles" that the composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as the Company officers not exceed one-third of the total number of the Board members, and that an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

- I. Basic requirements and values: Gender, age, nationality, culture; it is advisable that the number of female directors account for at least one-third of all the directors.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:

- I. Ability to make operational judgments.
- II. Ability to perform accounting and financial analysis.
- III. Ability to conduct management administration.
- IV. Ability to conduct crisis management.
- V. Knowledge of the industry.
- VI. An international market perspective.
- VII. Ability to lead.
- VIII. Ability to make policy decisions.

Implementation of the diversity policy is as follows:

■ Basic composition:

Diversity item Name of director	Composition								
	Nationality	Gender	Serving as the Group's employee	Age distribution			Year(s) served as independent director		
				Age 60 and below	61-70 years old	Age 71 and above	3 years or less	3 to 9 years	9 years or more
Cheng, Wen-Tsung	ROC	Male	V	V					
Hsu, Wen-Hung	ROC	Female	V	V					
Lin, Che-Wei	ROC	Male			V				
Sung Kao, Hsin-Ming	ROC	Female				V			
Omar Baigmirza	Canada	Male	V	V					
Cheng, Tien-Chong	ROC	Male				V		V	
Kung, Ju-Chin	ROC	Female		V				V	
Ding, Kung-Wha	ROC	Male				V		V	
Chang, Chia-Chi	ROC	Male		V			V		

Note: There is no situation where the Board seats of any gender account for less than one-third of the total seats on the Company's Board of Directors.

■ Professional background, knowledge and skills:

Diversity Item	Professional background				Professional knowledge and skills						
	Accounting	Industry	Finance	Technology	Ability to make operational judgments	Ability to conduct management administration	Ability to lead and make policy decisions	Knowledge of the industry	An international market perspective	Ability to perform accounting and financial analysis	Ability to conduct crisis management
Name of director											
Cheng, Wen-Tsung		√		√	√	√	√	√	√		√
Hsu, Wen-Hung		√	√		√	√	√	√	√	√	√
Lin, Che-Wei		√		√	√	√	√	√	√		√
Sung Kao, Hsin-Ming		√	√	√	√	√	√	√	√	√	√
Omar Baigmirza		√	√	√	√	√	√	√	√	√	√
Cheng, Tien-Chong		√		√	√	√	√	√	√		√
Kung, Ju-Chin	√		√		√	√	√		√	√	√
Ding, Kung-Wha	√		√		√	√	√		√	√	√
Chang, Chia-Chi	√		√		√	√	√		√	√	√

(2) Independence of the Board of Directors:

The current Board of Directors of the Company consists of 9 Directors, including 4 independent directors, 3 female directors and 3 employees of the Group serving as directors (accounting for 44.4%, 33.3%, and 33.3% of all directors, respectively). In addition, among the directors, the Chairman of the Board, Cheng, Wen-Tsung, and Director Hsu, Wen-Hung are spouses. The remaining 7 directors are not spouses or relatives within the second degree of kinship of each other. Therefore, the Board complies with Paragraph 3, Article 26-3 of the Securities and Exchange Act.

(II) Profile of President, Vice Presidents, Assistant Vice Presidents, and Department Directors

March 30, 2025

Job Title	Nationality	Name	Gender	Date of appointment to position (Note 1)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)			Job Title	Name	Relationship	
					No. of preferred shares		No. of preferred shares		No. of preferred shares							
President	ROC	Cheng, Wen-Tsung	Male	1993.12.23	25,362,112	2.26%	4,885,194	0.44%	106,778,298 (Note 3)	9.52%	Department of Industrial Engineering, Tunghai University Chairman, WT Microelectronics Co., Ltd.	Please refer to pages 5 to 6.	Senior Vice President	Hsu, Wen-Hung	Spouse	Note 4
					0	0%	0	0%	0	0%						
Senior Vice President	ROC	Hsu, Wen-Hung	Female	2005.02.01	4,885,194	0.44%	25,362,112	2.26%	106,778,298 (Note 3)	9.52%	National Chengchi University Senior Vice President, WT Microelectronics Co., Ltd.	Please refer to page 7 to 8.	Chairman and President	Cheng, Wen-Tsung	Spouse	None
					0	0%	0	0%	0	0%						
Senior Vice President	ROC	James Wen	Male	2004.01.01	1,083,875	0.10%	213,816	0.02%	0	0%	Tungnan University Senior Vice President, WT Microelectronics Co., Ltd. Xingqiang Electronics Co., Ltd.	None	None	None	None	None
					0	0%	0	0%	0	0%						
Senior Vice President	ROC	Rick Chang	Male	2012.01.01	508,175	0.05%	19,147	0%	0	0%	China University of Science and Technology Senior Vice President, WT Microelectronics Co., Ltd. DFI Inc.	None	None	None	None	None
					0	0%	0	0%	0	0%						
Senior Vice President	ROC	Jerry Chang	Male	2021.07.01	294,193	0.03%	0	0%	0	0%	MBA, Tulane University Toshiba Taiwan Co., Ltd. Ming Yi Enterprise Co., Ltd. Senior Vice President, WT Microelectronics Co., Ltd.	None	None	None	None	None
					0	0%	0	0%	0	0%						
Vice President and Accounting Officer	ROC	Cheryl Yang	Female	2008.04.11	990,528	0.09%	0	0%	0	0%	Master of Accounting, Soochow University Vice President and Accounting Officer, WT Microelectronics Co., Ltd.	Supervisor, Wonchang Semiconductor Co., Ltd. Supervisor, WT Technology Korea Co., Ltd. Supervisor, Analog World Co., Ltd. Supervisor, Leader's Technology Co., Ltd. Supervisor, Brillnics Japan Inc. Independent Director, Machvision, Inc.	None	None	None	None
					0	0%	0	0%	0	0%						

Job Title	Nationality	Name	Gender	Date of appointment to position (Note 1)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)			Job Title	Name	Relationship	
					No. of preferred shares		No. of preferred shares		No. of preferred shares							
Vice President	USA	Steve K Lin	Male	2024.05.30	0	0%	0	0%	0	0%	Master of Science in Electrical Engineering, University of California, Santa Barbara CFO of Himalaya Holding Group Limited	None	None	None	None	None
					0	0%	0	0%	0	0%	Vice president and spokesperson of WT Microelectronics Co., Ltd.					
Senior Assistant Vice President and Finance Supervisor	ROC	Jason Lu	Male	2007.06.01	700,821	0.06%	0	0%	0	0%	Master of Finance, National Taiwan University of Science and Technology Senior Assistant Vice President and Finance Supervisor, WT Microelectronics Co., Ltd.	None	None	None	None	None
					0	0%	0	0%	0	0%	Junior Manager, Jih Sun International Bank					

Note 1: This is the date of the initial appointment as managerial officer.

Note 2: The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,121,250,651 shares, and preferred shares, 135,000,000 shares as of March 30, 2025.

Note 3: Total shares held by Shao Yang Investment Co., Ltd., Tang Ye Investment Co., Ltd., Wen You Investment Co., Ltd., and Shao Cheng Investment Co., Ltd.

Note 4: Where the President or person of an equivalent post (the highest level manager) of a company are the same person as the Chairman or spouses or relatives within the first degree of kinship of the Chairman, an explanation shall be given the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (for example, increase the number of independent directors, and there be a majority of the members of the Board of Directors who are not employees or Managerial Officers, etc.):

The Company's Chairman concurrently serve as president aims to improve operational efficiency and the execution of decisions. To strengthen the Board's independence, the Company is actively training suitable candidates. The responsible unit periodically convene meetings to discuss and plan the candidates and cultivation of successors. Furthermore, the Chairman fully communicates the Company's recent condition, plans, and policies with directors to implement corporate governance. The Company currently has the following measures:

1. The Company conducted an additional by-election for an independent director in the 2023 Annual Shareholders' Meeting, aiming to strengthen the supervisory functions of the Board of Directors. The current 4 Independent Directors each specialize in finance, accounting, and the semiconductor industry, allowing them to effectively fulfill their supervisory roles.
2. Arrange directors to participate in professional courses offered by external institutions every year, such as the Securities and Futures Institute, to enhance effectiveness of Board of Directors.
3. Independent Directors can fully discuss and provide recommendations in functional committees to the Board of Directors in implementing corporate governance.
4. Over half of the directors in the Board of Directors do not concurrently serve as an employee or managerial officer.

*1. Please describe the policy, system, standard, and structure of remuneration to directors and independent directors, and the correlation between duties, risk, and time input with the amount of remuneration:
The Company has stipulated the "Director and Functional Committee Remuneration Payment Guidelines". Apart from members of functional committees, the Company's directors are not paid fixed remuneration. When the Company profits, director remuneration will be given according to the Articles of Incorporation. The Company's director and functional committee member remuneration structure is stipulated according to industry standards, and the remuneration policy, system, structure, and standards for directors and functional committee members are reviewed periodically according to the Company's short- and long-term business plans. According to Article 5 of the aforementioned guidelines, the director remuneration payment standards are as follows:
(1) Base compensation: It is handled according to Article 16 of the Company's Articles of Incorporation. Remuneration shall be proposed by the Remuneration Committee based on the degree of the directors' involvement in the Company's operation and value of contribution, the Company's business performance and the standards of the industry, and submitted to the Board of Directors for resolution.
(2) Retirement pay and pension: The Company does not provide director pensions except for directors who are also serving as employees of the Company.
(3) Remuneration to directors: It is handled according to Article 19 of the Company's Articles of Incorporation. Director remuneration is distributed according to the profits. The remuneration is reviewed and approved by the Remuneration Committee, then submitted to the Board of Directors for resolution and reported to the Shareholders' Meeting. The distribution of remuneration for individual directors will be based on the extent of directors' involvement in the Company's operations and the value of such contributions. The remuneration will be distributed by Board of Directors resolution after being approved by the Remuneration Committee.
(4) Expenses and perquisites: The Company does not provide transportation allowances, special expense allowances, and other allowances. Apart from directors who are employees, travel expenses for business trips due to the Company's operational needs will be subsidized according to the Company's Management Measures for Business Trips.
2. In addition to the table above, in the most recent fiscal year, compensation for services provided by directors of the company (including as a non-employee advisor for all companies/investees under the parent company/in the Financial Report) is as follows: None.

Remuneration Range Table For Directors and Independent Directors

Ranges of remuneration paid to each of the Company's directors	Names of Directors			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company (Note7)	All consolidated entities (I) (Note 8)	The Company (Note7)	All consolidated entities (J) (Note 8)
Less than NT\$1,000,000				
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)				
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	Director: Omar Baigmirza	Director: Omar Baigmirza	Director: Omar Baigmirza	
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)				
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	Directors: Cheng, Wen-Tsung, Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Cheng, Wen-Tsung, Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Hsu, Wen-Hung (Representative of Wen You Investment Co., Ltd.), Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)				
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)				Director: Hsu, Wen-Hung (Representative of Wen You Investment Co., Ltd.)
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)			Director: Cheng, Wen-Tsung	Director: Cheng, Wen-Tsung
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)				Director: Omar Baigmirza

Ranges of remuneration paid to each of the Company's directors	Names of Directors			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company (Note7)	All consolidated entities (I) (Note 8)	The Company (Note7)	All consolidated entities (J) (Note 8)
NT\$100,000,000 or above				
Total	9 seats	9 seats	10 seats	10 seats

Note 1: Refers to director remuneration in the most recent year (2024) (including independent directors and members of the Remuneration Committee).

Note 2: Refers to the amount of remuneration to directors as approved by the Board of Directors for the most recent year (2024).

Note 3: Refers to the remuneration received by directors who are also employees (including the president and vice presidents) in the most recent fiscal year (2024), including salaries, car rentals, year-end bonuses, employee stock trusts, and employee stock options recognized as salary expenses under IFRS 2.

Note 4: The total pay to the directors from all companies in the consolidated statements (including the Company).

Note 5: The net income after-tax refers to the net income after-tax of NT\$ 9,112,156 thousand in the standalone financial statements for the most recent year (2024).

Note 6: The newly appointed director took office after the by-election at the Annual Shareholders' Meeting on May 30, 2024.

Note 7: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director by the Company. Representative of Wen You Investment Co., Ltd., Hsu, Wen-Hung and Representative of ASMedia Technology Inc., Lin, Che-Wei did not receive remuneration for director.

Note 8: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director of the Company by all companies in the consolidated financial report (including the Company). Representative of Wen You Investment Co., Ltd., Hsu, Wen-Hung did not receive remuneration for director, and Representative of ASMedia Technology Inc., Lin, Che-Wei did not receive remuneration for director or remuneration for concurrent service as an employee.

*The information on the remuneration disclosed in this table is different from the concept of income of the Income Tax Act. Therefore, the purpose of this Table is for information disclosure only and not for tax purposes.

(II) Supervisor remuneration: N/A.

(III) Remunerations to the president and vice presidents

Job Title	Name	Base compensation (A) (Note 2)		Retirement pay and pension (B)		Rewards, and special disbursement (C) (Note 3)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income (%) (Note 7)		Remuneration received from invested companies other than subsidiaries or the parent company
		The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company		All Consolidated Entities (Note 4)		The Company	All Consolidated Entities (Note 4)	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
President	Cheng, Wen-Tsung	NT\$38,766 thousand	NT\$46,496 thousand	NT\$729 thousand	NT\$729 thousand	NT\$62,379 thousand	NT\$70,019 thousand	0	0	0	0	NT\$101,874 thousand 1.12%	NT\$117,244 thousand 1.29%	None
Senior Vice President	Hsu, Wen-Hung													
Senior Vice President	James Wen													
Senior Vice President	Rick Chang													
Vice President (Note 8)	Willie Sun													
Senior Vice President	Jerry Chang													
Vice President (Note 8)	Tim Wu													
Vice President and CFO	Yang, Shing-Yu													
Vice President (Note 8)	Steve Lin													

Remuneration Range Table for President and Vice Presidents

Range of remuneration paid to president and vice presidents	Names of president and vice presidents	
	The Company (Note 5)	All Consolidated Entities (E) (Note 6)
Less than NT\$1,000,000		
NT\$1,000,000 (incl) - NT\$2,000,000 (excl)		
NT\$2,000,000 (incl) - NT\$3,500,000 (excl)		
NT\$3,500,000 (incl) - NT\$5,000,000 (excl)	Tim Wu	Tim Wu
NT\$5,000,000 (incl) - NT\$10,000,000 (excl)	Hsu, Wen-Hung, Yang, Shing-Yu, Willie Sun	Yang, Shing-Yu, Willie Sun
NT\$10,000,000 (incl) - NT\$15,000,000 (excl)	James Wen, Rick Chang, Jerry Chang, and Steve Lin	Rick Chang, Steve Lin
NT\$15,000,000 (incl) - NT\$30,000,000 (excl)	Cheng, Wen-Tsung	Cheng, Wen-Tsung, Hsu, Wen-Hung, James Wen, and Jerry Chang
NT\$30,000,000 (incl) - NT\$50,000,000 (excl)		
NT\$50,000,000 (incl) - NT\$100,000,000 (excl)		
NT\$100,000,000 and above		
Total	9	9

Note 1: The names of the president and vice presidents shall be separately listed, and the amount of each payment shall be disclosed on an aggregate basis.

Note 2: Refers to the salaries, duty allowances, and severance pay paid to the president or vice president in the most recent year (2023).

Note 3: Refers to the remuneration received by the president and vice presidents in the most recent year (2023), including salaries, car rentals, year-end bonuses, employee stock trusts, and employee stock options and restricted employee shares recognized as salary expenses under IFRS 2.

Note 4: The total pay to the president or vice president from all companies in the consolidated statements (including the Company).

Note 5: Refers to the total remunerations paid to each president and vice president by the Company, and the names of presidents and vice presidents shall be disclosed in the corresponding remuneration bracket.

Note 6: Refers to the total remuneration all companies (including the Company) in the consolidated financial statements paid to each president and vice president of the Company, and the names of presidents and vice presidents shall be disclosed in the corresponding remuneration bracket.

Note 7: The net income after-tax refers to the net income after-tax of NT\$9,112,156 thousand in the standalone financial statements for the most recent year (2024).

Note 8: Steve Lin was appointed as Vice President on May 30, 2024. Willie Sun and Tim Wu were dismissed on October 15, 2024.

*The information on the remuneration disclosed in this table is different from the concept of income of the Income Tax Act. Therefore, the purpose of this Table is for information disclosure only and not for tax purposes.

(IV) Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

December 31, 2024

	Job Title	Name	Amount in stock	Amount in cash	Total	Ratio to net income (%)
Managerial officers	President	Cheng, Wen-Tsung	0	0	0	0%
	Senior Vice President	Hsu, Wen-Hung				
	Senior Vice President	James Wen				
	Senior Vice President	Rick Chang				
	Vice President	Willie Sun				
	Senior Vice President	Jerry Chang				
	Vice President	Tim Wu				
	Vice President and CFO	Yang, Shing-Yu				
	Vice President	Steve Lin				
	Senior Assistant Vice President and Finance Supervisor	Jason Lu				

(V) Describe separately the analysis of total remunerations paid to the Company's directors, president, and vice presidents, etc. for the past two years by the Company and all companies in the consolidated report as a percentage of the net income after tax, and describe the correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and management performance and future risks.

Job Title	2023				2024			
	Total amount of remuneration (Unit: NT\$ thousands)		Ratio to net income (%) (Note 1)		Total amount of remuneration (Unit: NT\$ thousands)		Ratio to net income (%) (Note 1)	
	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities
Director	71,066	74,580	1.77	1.86	82,645	171,591	0.91	1.88
President And Vice President	116,999	127,849	2.92	3.19	101,874	117,244	1.12	1.29
Total	188,065	202,429	4.69	5.05	184,519	288,835	2.03	3.17

Note 1: The Company's 2023 net income after tax was NT\$ 4,012,142 thousand and the 2024 net income after tax was NT\$ 9,112,156 thousand.

Note 2: The total amount of directors' remuneration for the 2024 increased compared to 2023, primarily due to higher profits leading to increased remuneration, as well as the addition of one new director in 2024, resulting in additional remuneration. The total remuneration of the President and Vice President decreased compared to 2023, primarily due to changes in the Vice President personnel during the year.

1. The Company has specified in Article 19 of the Articles of Incorporation that if the Company has profits (which mean profits before tax without deducting the remuneration of employees and Directors) in the fiscal year, the Company shall distribute no less than 1% of such profits to employees and no more than 3% to Directors as their remuneration. The amount of such allocation shall be reviewed by the Remuneration Committee, and then submitted to the Board of Directors for discussion and approval before being released, and shall be reported to the regular shareholders' meeting.
2. The Company's procedures for determining the remuneration of directors, president and vice presidents use the "Remuneration Committee Charter," "Rules for Board of Directors Performance Assessments," "Director and Functional Committee Remuneration Payment Guidelines," and "Regulations Governing Compensation Payment of Managerial Officers" as the basis of evaluation. For

the remuneration of directors, besides referring to results of director performance evaluations (familiarity with the goals and missions of the company, awareness of the duties of a director, participation in the operation of the company, management of internal relationship and communication, the director's professionalism and continuing education, and internal control), the remuneration for Directors shall be proposed by Remuneration Committee based on the degree of their involvement in the Company's operation and value of contribution, the Company's business performance and the standards of the industry, and link the reasonableness and fairness of performance and risks to remuneration, and be submitted to the Board of Directors for resolution in accordance with Article 16 of the Company's Articles of Incorporation and Paragraph 1, Article 5 of the Director and Functional Committee Remuneration Payment Guidelines. Performance evaluation and remuneration for managerial officers like the president and vice presidents, follow the Regulations Governing Compensation Payment of Managerial Officers. The evaluation criteria include the absence of any moral risk incident or any other incident that might have a negative impact on the Company's image or reputation, or inadequate internal management or fraud. Evaluation and remuneration shall also take into account the general pay levels in the industry, individual performance evaluation results, the time invested by an individual and his/her responsibilities, the extent of goal achievement, performance in other positions, and remuneration paid to employees in similar positions in recent years. Other factors include the reasonableness of the correlation between an individual's performance and the Company's business results and future risk exposures with respect to the achievement of short- and long-term business targets and the company's financial position. At the same time, in response to the concept of sustainable development, attention to and participation in sustainable development of the environment, corporate governance, and social feedback are also included in the assessment. In the assessment, environmental performance accounts for at least 5% and social performance accounts for at least 5%. The content and reasonableness of the remuneration are reviewed by the Remuneration Committee and submitted to the Board for discussion and approval. The remuneration system is reviewed in a timely manner depending on the operational status and relevant laws and regulations, so as to achieve a balance between the Company's sustainable operation and risk control.

3. The Company's remuneration policy considers the Company's current financial status, operating results and future capital utilization needs for overall planning. Future risk assessment is also included in the scope of consideration to minimize the possibility of risk occurrence. As of the annual report publication date, there are no existing matters that will cause the Company to potentially bear any responsibility, obligation or liability in the future.

III. Implementation of corporate governance

(I) Board of Directors:

In the most recent year (2024), the Board of Directors had 13 meetings (A) and the average in-person attendance rate of all directors was 92.7%. The attendance of directors is as follows:

Job Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remark
Chairman	Cheng, Wen-Tsung	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Director	Wen You Investment Co., Ltd. Representatives: Hsu, Wen-Hung	12	1	92%	Changed from natural person director to representative of juristic person director on May 20, 2022.
Director	ASMedia Technology Inc. Representatives: Lin, Che-Wei	10	3	77%	Re-elected for newly serving on May 20, 2022.
Director	Sung Kao, Hsin-Ming	10	3	77%	Re-elected for consecutive terms on May 20, 2022
Director	Omar Baigmirza	4	1	80%	By-elected for increased seat for newly serving on May 30, 2024
Independent Director	Cheng, Tien-Chong	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Independent Director	Kung, Ju-Chin	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Independent Director	Ding, Kung-Wha	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Independent Director	Chang, Chia-Chi	13	0	100%	By-elected for increased seat for newly serving on May 30, 2023

Other information required to be disclosed:

- I. If any of the following circumstances exist, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:
 - (I) Any matter under Article 14-3 of the Securities and Exchange Act: The Company has established the Audit Committee which is not subject to the provisions of Article 14-3 of the Securities and Exchange Act. Please refer to the operating status of the Audit Committee in the annual report.
 - (II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: No such incident occurred.
- II. The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the

cause for recusal, and whether and how the director voted:

The implementation status of recusals of directors with conflicts of interest in 2024		
Date	Agenda	Name of recused director
January 9, 2024	The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
January 19, 2024	The disposal of the common stocks of ASMedia Technology Inc.	Lin, Che-Wei
January 31, 2024	1. Donation to the WT Education Foundation. 2. The Managerial Officers' 2023 Year-end Bonuses and Performance Bonuses. 3. The Managerial Officers' 2024 Salaries. 4. The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions. 5. The Company will provide new Endorsements and Guarantees to enable its subsidiary Morrihan International Corp. to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
February 16, 2024	The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
February 29, 2024	Approved the establishment of the "2024 Employee Stock Subscription Regulations for issuance of new common shares by cash capital increase for sponsoring GDR issuance" and the proposal for manager participation in employee stock options.	Cheng, Wen-Tsung and Hsu, Wen-Hung
March 28, 2024	The Company will continue to provide Endorsements and Guarantees to enable its subsidiary to obtain a credit line from suppliers.	Cheng, Wen-Tsung and Hsu, Wen-Hung
April 18, 2024	1. The 2023 allocation of individual director's compensation. 2. Exemption of the non-competition limitation on the directors of the Company.	1. Lin, Che-Wei, Sung Kao, Hsin-Ming, Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi, Cheng, Wen-Tsung, and Hsu, Wen-Hung 2. Sung Kao, Hsin-Ming, Hsu, Wen-Hung, Ding, Kung-Wha, and Kung, Ju-Chin
May 7, 2024	The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung

The implementation status of recusals of directors with conflicts of interest in 2023		
Date	Agenda	Name of recused director
August 6, 2024	The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
October 10, 2024	The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
October 23, 2024	The total number of options to be issued, the list of employees entitled to options and their respective number of options to be granted and common shares eligible for subscription under the first issuance of the employee stock options of 2024.	Cheng, Wen-Tsung, Hsu, Wen-Hung, and Omar Baigmirza
November 5, 2024	1.The Company will provide new Guarantees to enable its subsidiary to obtain credit facilities from financial institutions. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	Cheng, Wen-Tsung and Hsu, Wen-Hung
<p>Reason for recusal: The directors recused themselves from the proposals above where they had a conflict of interest in accordance with Article 15 of the Company's "Rules of Procedure for Board of Directors' Meetings".</p> <p>Participation in voting: Directors with conflict of interest excused recused themselves in accordance with the law. The proposals were approved as proposed after the chairperson or the acting chairperson consulted with all attending remaining directors.</p>		

III. Implementation of self-evaluations of the Company's Board of Directors and Functional Committees:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Average Score
Triennially	2023.1.1-12.31 (The next external evaluation is expected to take place in 2026.)	Overall Board of Directors	An external professional institution, Taiwan Institute of Ethical Business, was appointed to conduct the assessment by the following methods: 1. Review documents on board meeting minutes and on corporate governance related internal guidelines and records. 2. All board members completed individual self-assessment questionnaires. 3. Onsite interviews with directors.	4 evaluation aspects: 1.The Board's professional competencies. 2.The Board's decision making performance. 3.The Board's attention to and oversight of internal control. 4.The Board's attitude toward sustainable management.	NA

			4. Present board performance evaluation reports.		
Once a year	2024.1.1-12.31	Overall Board of Directors	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Improvement of the quality of the Board of Directors' decision making. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control. 	4.97
Once a year	2024.1.1-12.31	Individual board members	The board members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Understanding of Company goals and missions. 2. Understanding of the director's duties and responsibilities. 3. Participation in the Company's operation. 4. Internal relation maintenance and communications. 5. Director's professionalism and continuing training. 6. Internal control. 	4.99
Once a year	2024.1.1-12.31	Overall Audit Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Audit Committee's duties and responsibilities. 3. Improvement of the quality of the Audit Committee's decision making. 4. Composition and member appointment of the Audit Committee. 5. Internal control. 	5
Once a year	2024.1.1-12.31	Overall Remuneration Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Remuneration Committee's duties and responsibilities. 	5

				<ul style="list-style-type: none"> 3.Improvement of the quality of the Remuneration Committee's decision making. 4.Composition and member appointment of the Remuneration Committee. 	
Once a year	2024.1.1-12.31	Overall Sustainable Development Committee	Conducted by the execution unit.	<ul style="list-style-type: none"> 1.Participation in the operation of the company. 2.Understanding of Sustainable Development Committee's duties and responsibilities. 3.Improvement of the quality of the Sustainable Development Committee's decision making. 4.Composition and member appointment of the Sustainable Development Committee. 	5
Once a year	2024.1.1-12.31	Overall Nominating Committee	Conducted by the execution unit.	<ul style="list-style-type: none"> 1.Participation in the operation of the company. 2.Understanding of Nominating Committee's duties and responsibilities. 3.Improvement of the quality of the Nominating Committee's decision making. 4.Composition and member appointment of the Nominating Committee. 	5

The above score (all scores are out of 5 points) shows that the Board of Directors and all functional committees are operating well and can fully perform their functions, and the directors have given positive evaluations.

The 2024 Board of Directors and Functional Committees Performance Evaluations were approved by the Nominating Committee and the Board of Directors on February 25, 2025.

IV. Evaluation of the goals and implementation status for strengthening the functions of the board of directors in the current and recent years:

- (I) In addition to providing relevant laws and regulations to directors whenever necessary, the Company shall report its current business status at the time of the board meeting, and prepare related information and assign personnel for directors' inquiry.
- (II) The Company actively provides information on various types of continuous education courses and encourages directors to participate in various corporate governance courses, or the Company irregularly holds such courses, in order to strengthen the competencies of the Board members. In 2024, all 9 directors participating continuing education, totaling 93 hours. On average, each director completed 10.33 hours of training, meeting the advised training hours stipulated in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies."
- (III) To adhere to the operational transparency and safeguards shareholders' equity, the Company actively discloses relevant information such as major resolutions of the Board meetings on its website, and holds investor conferences regularly to improve company recognition among investors.
- (IV) To enhance corporate governance and improve the functionality of the Board of Directors to establish performance goals and strengthen board operations, the Company adopted the "Rules for Board of Directors Performance Assessments" on August 10, 2016, as resolved by the Board of Directors. It was subsequently amended on August 7, 2020 to in compliance with regulations. The Rules specify that in addition to conducting an annual board performance evaluation, an external professional independent organization or team of external experts and scholars must conduct a board performance evaluation at least once every three years. The evaluation results must be submitted to the Board of Directors and used as a reference for determining individual director remuneration and director nomination for re-election.

In 2023, the Company appointed an external professional institution, Taiwan Institute of Ethical Business, to conduct the 2023 board performance evaluation. The institute and its experts were independent and had no business relationship with WT Microelectronics. The evaluation was performed through document review, questionnaire, and onsite interview in four aspects, the Board's professional competencies, the Board's decision making performance, the Board's attention to and oversight of internal control, and the Board's attitude toward sustainable management. The evaluation report was issued on February 2, 2024. The evaluation results were submitted and approved by the Nominating Committee and the Board of Directors on February 16, 2024. The relevant conclusions, suggestions, and improvement measures are as follows:

Conclusion of the overall observation:

1. The Board's professional competencies:

The current Board of Directors of the evaluated company is composed of half non-independent directors and half independent directors. Their professional backgrounds cover accounting, industry, finance and technology. The composition of the directors is diverse and can provide the company with diversified opinions from different

perspectives.

2. The Board's decision making performance:

Directors can engage in thorough discussions through various channels. In the case of significant business development decisions, both board members and executives engage in in-depth discussions. Directors are well-informed about the company's operations, enabling them to make appropriate decisions with sufficient information.

3. The Board's supervision of internal controls:

In order to strengthen the evaluation and analysis of risks related to sustainable development, the evaluated company established functional committees under the Board of Directors to strengthen risk assessment and adopt corresponding measures based on the risk assessment results. The company regularly reviews the effectiveness of relevant procedures to ensure the normal operation of the risk management system.

4. Attitude towards sustainable management:

The evaluated company continues to strengthen corporate governance and established the Sustainable Development Committee to strengthen investment in sustainability issues. The evaluated company has established educational foundations for many years, actively invests in social welfare, and continues to implement talent cultivation and senior manager succession plans, in order to pursue the goal of sustainable management.

Suggestions for optimization and improvement measures:

1. Increase independent directors' understanding of the operations of overseas subsidiaries and deepen the interaction between independent directors and managerial officers

Improvement measure: As the Company's operating scale continues to expand, it will carefully evaluate the possibility of holding board meetings in important overseas locations in the future, and adjust the communication model between front-line supervisors and board members according to the directors' needs to help directors understand the Group's operations.

2. Continue to promote corporate sustainable management goals

Improvement measure: The Company will continue to pay attention to the development of sustainability trends and related standards at home and abroad, and will improve the transparency of the Company's ESG information accordingly.

(II) Operation of the Audit Committee:

1. Professional qualifications and experience of Independent Directors:

Please refer to 2. Corporate Governance Report I. Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and heads of department and branch offices (I) Information on directors.

2. Key tasks

The Audit Committee consists of 4 Independent Directors. The mission of the Audit Committee is to assist the Board of Directors in performing its duty to oversee the accounting, audit, and financial reporting processes in the Company and the quality and integrity of its audits, in order to improve corporate governance. The Audit Committee discusses material matters related to the finances and operations of the Company with the CPA and internal auditing officer.

Key tasks for audit in 2024 are as follows:

- (1) Financial reports and financial forecast.
- (2) Amendment to internal control system, the accounting system, and the Audit Committee Charter.
- (3) Evaluation of the effectiveness of internal control systems.
- (4) The Audit plans.
- (5) Material fund lending, endorsement, and Guarantee.
- (6) Acquisition or disposal of material assets.
- (7) Matters concerning the personal interests of Directors.
- (8) The offering and issuance of any equity-type securities.
- (9) Appointment, remuneration, and independence and suitability assessment of the Certified Public Accountants (CPAs).
- (10) The total number of employee stock options to be issued, the list of employees entitled to employee stock options and their respective number of employee stock options to be granted and common shares eligible for subscription.

3. In the most recent year (2024), the Audit Committee convened 13 meetings (A), and the attendance of independent directors in the meetings is as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (B/A) (%)	Remark
Independent Director	Ding, Kung-Wha	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Independent Director	Cheng, Tien-Chong	13	0	100%	Re-elected for consecutive terms on May 20, 2022
Independent Director	Kung, Ju-Chin	13	0	100%	Re-elected for consecutive terms on May 20, 2022

Independent Director	Chang, Chia-Chi	13	0	100%	By-elected for increased seat for newly serving on May 30, 2023
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Other information required to be disclosed:

I. If any of the following circumstances exist, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

(I) Any matters under Article 14-5 of the Securities and Exchange Act

Term and date	Agenda
19th meeting of 2nd committee January 9, 2024	1.The participation of major subsidiary Morrihan to jointly acquire Canadian company Future Electronics Inc. with WT group. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
20th meeting of 2nd committee January 19, 2024	The disposal of the common stocks of ASMedia Technology Inc.
21st meeting of 2nd committee January 31, 2024	1.Donation to the WT Education Foundation. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions. 3.The Company will provide new Endorsements and Guarantees to enable its subsidiary Morrihan International Corp. to obtain credit facilities from financial institutions.
22nd meeting of 2nd committee February 16, 2024	1.The 2023 Business Report and Financial Reports. 2.Appointment, Remuneration, and Independence and Suitability Assessment of the Certified Public Accountants (CPAs). 3.Effectiveness Assessment of Internal Control Systems and Internal Control System Statement For 2023. 4.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
23rd meeting of 2nd committee February 29, 2024	The issuance of new common shares by cash capital increase for sponsoring GDR issuance.
24th meeting of 2nd committee March 28, 2024	The Company will continue to provide Endorsements and Guarantees to enable its subsidiary to obtain a credit line from suppliers.
25th meeting of 2nd committee April 18, 2024	1.The 2023 earnings distribution. 2.Exemption of the Non-Competition Limitation on the Directors of the Company. 3.The issuance of new common shares by cash capital increase for sponsoring GDR issuance.

26th meeting of 2nd committee May 7, 2024	1.The 2024 Q1 consolidated financial reports. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
27th meeting of 2nd committee August 6, 2024	1.The 2024 Q2 consolidated financial reports. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
28th meeting of 2nd committee October 10, 2024	1.The issuance of the employee stock options in 2024. 2.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
29th meeting of 2nd committee October 23, 2024	The total number of options to be issued, the list of employees entitled to options and their respective number of options to be granted and common shares eligible for subscription under the first issuance of the employee stock options of 2024.
30th meeting of 2nd committee November 5, 2024	1.The 2024 Q3 consolidated financial reports. 2.Amendment to the accounting system. 3.Amendment to the "Audit Committee Charter." 4.Amendment to the "Internal Control System." 5.The 2025 audit plan. 6.The Company will provide new Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions. 7.The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions.
31st meeting of 2nd committee December 16, 2024	To discuss and approve the acquisition of a 20% equity stake in WT Semiconductor Holdings Pte. Ltd., a Singapore subsidiary of the Company, through an amendment to the shareholders' agreement entered into on April 13, 2022.
Content of objections, reserved comments or major suggestions made by Independent Directors: No such incident occurred. Audit Committee's resolution: Passed as proposed after the chairperson consulted all attending members. The Company's response to the Audit Committee's opinions: N/A.	
(II) Besides the matters above, other resolutions adopted with the approval of two-thirds or more of all Directors, without having been approved by the Audit Committee: No such incident occurred.	
II. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted:	

Implementation of recusals of independent directors with respect to motions with which they may have a conflict of interest in 2024		
Date of the Audit Committee	The content of the motion	Name of recused director
April 18, 2024	Exemption of the Non-Competition Limitation on the Directors of the Company.	Ding, Kung-Wha and Kung, Ju-Chin
Reason for recusal: The directors recused themselves from the proposals above where they had a conflict of interest in accordance with Article 11 of the Company's "Audit Committee Charter."		
Participation in voting: Directors with conflict of interest recused themselves in accordance with the law. The proposals were approved as proposed after the chairperson or the acting chairperson consulted all remaining attending directors and proposed to the Board of Directors for discussion.		

III. Communication between Independent Directors and the Chief Internal Auditor and CPAs (must include material matters of communication, methods, results relating to the Company's financial reports and business conditions):

- (I) Independent Directors and the Chief Internal Auditor contacted and communicate with each other via e-mail, telephone or meetings as needed. Any material abnormal events should be reported to the Independent Directors or prompt a meeting to be convened. Communication channels are diverse and open. The Company submitted the audit report or follow-up report of the previous month in writing to Independent Directors for review. Independent Directors gave responses or opinions based on the necessity of the report. The Chief Internal Auditor of the Company attended regularly the quarterly meetings of the Audit Committee, and reported audits performed and the results to the Independent Directors. The communication records in 2024 are summarized as follows:

Date	Communication method	Communication subject	Recommendations and results
January 9, 2024	Audit Committee	Audit report November 2023.	No opinions. Moved to be presented to the Board of Directors.
January 31, 2024	Audit Committee	Audit report December 2023.	No opinions. Moved to be presented to the Board of Directors.
February 16, 2024	Meeting	Communication regarding the 2023 consolidated financial statements and independent auditors' report with the governance departments.	No opinions.

		Audit Committee	1. Audit report December 2023. 2. 2023 internal control system effectiveness assessment and "Internal Control System Statement".	1.No opinions. Moved to be presented to the Board of Directors. 2.No opinions. Submitted to the Board of Directors for discussion.
	February 29, 2024	Audit Committee	Audit report January 2024.	No opinions. Moved to be presented to the Board of Directors.
	March 28, 2024	Audit Committee	Audit report February 2024.	No opinions. Moved to be presented to the Board of Directors.
	April 18, 2024	Audit Committee	Audit report March 2024.	No opinions. Moved to be presented to the Board of Directors.
	May 7, 2024	Meeting	Communication regarding the 2024 Q1 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
		Audit Committee	Audit report March 2024.	No opinions. Moved to be presented to the Board of Directors.
	August 6, 2024	Meeting	Communication regarding the 2024 Q2 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
		Audit Committee	Audit report April-June 2024.	No opinions. Moved to be presented to the Board of Directors.
	October 10, 2024	Audit Committee	Audit report July-August 2024.	No opinions. Moved to be presented to the Board of Directors.
	October 21, 2024	Email	Communication regarding the proposal of 2025 internal audit plan.	No opinions.
	October 23, 2024	Audit Committee	Audit report September 2024.	No opinions. Moved to be presented to the Board of Directors.
	November 5, 2024	Meeting	Communication regarding the 2024 Q3 consolidated	No opinions.

		financial statements and independent auditors' review report with the governance departments.	
	Audit Committee	1. Audit report September 2024. 2. 2025 internal audit plan. 3. "Internal Control System" Amendment.	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion. 3. No opinions. Submitted to the Board of Directors for discussion.
December 16, 2024	Audit Committee	Audit report October 2024.	No opinions. Moved to be presented to the Board of Directors.

- (II) In addition to reporting to independent directors for the audit or review of financial reports, the Company's CPAs hold at least one legal advocacy briefing at the Company each year to update the financial and taxation laws and the response measures for the corresponding impacts. In normal times, independent directors and CPAs can communicate with each other via e-mail, telephone or meeting at any time as needed. The Company's independent directors communicated well with CPAs. The communication records in 2024 are summarized as follows:

Date	Main Points of Communication	Independent Directors' Opinions
February 16, 2024	<ul style="list-style-type: none"> ● Explaining the findings and results of the audit of the 2023 consolidated and standalone financial reports and communicating key review matters. ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
May 7, 2024	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2024Q1 consolidated financial report. ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
August 6, 2024	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2024Q2 consolidated financial report. ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.

November 5, 2024	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2024Q3 consolidated financial report. ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
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(III) Corporate governance implementation status and deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons:

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
I. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	✓		In order to establish a good corporate governance system, the Company's Board of Directors has approved the "Corporate Governance Best Practice Principles" on December 1, 2014. The Principles have since been amended according to the laws and regulations, as well as the operational needs of the Company. The latest version of the Principles is disclosed on the Market Observation Post System and the Company's website for download by the public and reference. (https://www.wtmec.com/corporate-governance/major-policies/)	Operations are in compliance with the Principles without any differences.
II. Shareholding structure & shareholders' rights				
(I) Does the company have Internal operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	✓		(I) In addition to the stock affairs agency, the Company has designated the investor relations (spokesperson or deputy spokesperson), stock affairs, legal, and other relevant departments to properly handle shareholders' suggestions, inquires, disputes, and litigation in accordance with internal procedures, ensuring proper handling and responses. In addition, the Company's website features a stakeholder section and a shareholder contact for shareholders/investors to submit suggestions or inquiries.	No difference.
(II) Does the Company know the identity of its major shareholders and the parties	✓		(II) The Company continuously monitors the shareholding status of directors, managerial officers, and major shareholders with more than 5% of shares. Additionally, through shareholder registers of each time, the Company strives	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
with ultimate control of the major shareholders?			to identify major shareholders and their ultimate controllers. In addition, the stock affairs and investor relation departments maintain strong communication with major shareholders and closely monitor significant matters that may affect shareholding changes.	
(III) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	✓		(III) The Company clearly defines the division of authority and responsibilities between the Company and affiliated enterprises, in order to supervise affiliated enterprises in accordance with regulations such as the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", "Regulations Governing Establishment of Internal Control Systems by Public Companies", "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" and "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", etc., the Company formulated the relevant regulations such as the Group's "Corporate Governance Best Practice Principles", "Internal Control Systems", "Procedures Governance for Loaning of Funds and Making of Endorsements/Guarantees", "Procedures for Acquisition and Disposal of Assets", "Regulations Governing Monitoring of Subsidiaries", "Regulations Governing Subsidiaries' Operations", "Rules of Financial and Business Matters Between Related Party", etc. The Company constructs appropriate firewalls based on risk assessment for continual implementation and control.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	✓		(IV) In addition to complying with the requirements of the "Securities and Exchange Act", the Company's employees, managerial officers, and directors shall also follow the Company's "Code of Ethical Conduct," "Procedures for Handling Material Inside Information," and "Procedures for Ethical Management and Guidelines for Conduct," etc. Relevant personnel are prohibited from using undisclosed information for insider trading, or disclosing such information to others to prevent insider trading. Furthermore, the Company values shareholders' right to information and insider trading prevention, so the Company amended Article 10 of the "Corporate Governance Best Practice Principles" in 2022 accordingly, stipulating that directors may not trade the Company's stock during the blackout period within 30 days prior to the announcement of the annual financial reports and within 15 days prior to the announcement of the quarterly financial reports. His internalized regulation strengthens corporate governance by proactively preventing insider trading. Additionally, the Company's stock affairs unit reminds directors in advance to comply with the restriction before each blackout period.	No difference.
III. Composition and responsibilities of the Board of Directors				
(I) Have a diversity policy and specific management	✓		(I) The Company has established a diversity policy of Board members in Article 20 of the "Corporate Governance Best Practice Principles":	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
objectives been adopted for the board and have they been fully implemented?			<p>It is advisable that Directors concurrently serving as company officers not exceed one-third of the total number of the Board members, and that an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:</p> <ol style="list-style-type: none"> 1. Basic requirements and values: Gender, age, nationality, and culture etc.; among them, the ratio of female directors should reach one-third of the board seats. 2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. <p>All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:</p> <ol style="list-style-type: none"> 1. Ability to make operational judgments. 2. Ability to perform accounting and financial analysis. 3. Ability to conduct management administration. 4. Ability to conduct crisis management. 5. Knowledge of the industry. 6. An international market perspective. 7. Ability to lead. 8. Ability to make policy decisions. 	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons										
	Yes	No	Summary description											
			<p>The current Board of Directors of the Company consists of 9 Directors, including 4 Independent Directors, 3 female Directors and 3 employees of the Group serving as Directors (accounting for 44.4%, 33.3%, and 33.3% of the Directors, respectively). The management goals for the board diversity policy and the progress are as follows:</p> <table border="1"> <thead> <tr> <th>Diversity management goal</th> <th>Progress</th> </tr> </thead> <tbody> <tr> <td>No more than one third of the Directors may serve concurrently as the Company's Managerial Officers</td> <td>Completed</td> </tr> <tr> <td>Awareness of gender equality in board composition with one third or more of the Directors being female</td> <td>Completed</td> </tr> <tr> <td>No Independent Director shall serve more than three terms</td> <td>Completed</td> </tr> <tr> <td>An adequate level of diversity in professional knowledge and skills and professional backgrounds</td> <td>Completed</td> </tr> </tbody> </table>	Diversity management goal	Progress	No more than one third of the Directors may serve concurrently as the Company's Managerial Officers	Completed	Awareness of gender equality in board composition with one third or more of the Directors being female	Completed	No Independent Director shall serve more than three terms	Completed	An adequate level of diversity in professional knowledge and skills and professional backgrounds	Completed	
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Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons												
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(II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	✓		<table border="1"> <tr> <td>Chang, Chia-Chi</td> <td>v</td> <td></td> <td>v</td> <td></td> <td>v</td> <td>v</td> <td>v</td> <td></td> <td>v</td> <td>v</td> <td>v</td> </tr> </table> <p>(II) In addition to the Company establishing the Remuneration Committee and the Audit Committee as required by law, the Board of Directors passed resolutions related to the following matters on November 14, 2023:</p> <ol style="list-style-type: none"> 1. In order to improve the functions of the Board of Directors and strengthen the management mechanism, a "Nominating Committee" was established under the Board of Directors on November 14, 2023. 2. In order to implement the concept of sustainable management and improve the Company's management system in the three major areas of environmental protection, social responsibility, and corporate governance to achieve the goal of sustainable development, a "Sustainable Development Committee" was established under the Board of Directors on November 15, 2023. Considering the functionality of duties and combining strengthened assessment and analysis of sustainability-related risks, the "Risk Management Committee" was abolished on November 15, 2023. The governance mechanism of the Risk Management Committee was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system and move towards the goal of sustainable development. 	Chang, Chia-Chi	v		v		v	v	v		v	v	v	No difference.
Chang, Chia-Chi	v		v		v	v	v		v	v	v					
(III) Has the Company established rules and	✓		(III) On August 10, 2016, the Board of Directors pass the "Rules for Board of Directors Performance Assessments", and amended it on August 7, 2020. The	No difference.												

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
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methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary / compensation for individual directors and their nomination and additional office terms?			<p>evaluation scope includes the performance evaluation of the Board of Directors, individual Board members and functional committees. The evaluation method may include the internal evaluation of the Board of Directors, the self-evaluation of the Board members, and entrusting external professional institutions and experts or using other appropriate methods for performance evaluation; the measurement items of the Board's performance evaluation include the following five aspects:</p> <ol style="list-style-type: none"> 1.Participation in the operation of the Company. 2.Improvement of the quality of the Board of Directors' decision making. 3.Composition and structure of the Board of Directors. 4.Selection and continuing education of directors. 5.Internal control. <p>It is implemented by the Company's stock affairs unit to evaluate the internal performance of the overall Board of Directors after the end of the year, and the results will be used as a reference for future selection or nomination of Directors and remuneration of Directors.</p> <p>In early 2025, the Company completed the overall Board of Directors internal evaluation, the self-evaluation of individual board members, as well as the self-evaluation of the Remuneration Committee, the Audit Committee, the Nominating Committee, and the Sustainable Development Committee for 2024. The results of the evaluations were discussed and approved by the Nominating Committee and Board of Directors on February 25, 2025. For the content of the evaluation results, please refer to "Implementation of self-evaluations of the Company's Board of Directors and Functional Committees</p>	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(IV) Does the company regularly evaluate the independence of CPAs?	✓		<p>in Two. Corporate Governance Report III. Implementation of Corporate Governance (I) Board of Directors" Implementation of self-evaluations by the Company's Board of Directors and Functional Committees in the Annual Report.</p> <p>(IV) The Company's accounting firm is PricewaterhouseCoopers Taiwan. The firm's independence policy requires all employees to complete the annual statement of compliance with independence and risk management policies regularly each year, and they must also self-inspect for any violation before accepting tasks. In addition, the Company has established independence evaluation items after referencing Article 47 of the Certified Public Accountant Act on independence, as well as the contents of "Integrity, Objectivity and Independence" in Bulletin No. 10 of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China.</p> <p>The Company's Audit Committee regularly assesses the independence and suitability of CPAs regularly every year and reports the results to the Board of Directors. The most recent assessment has been approved by the Audit Committee on February 25, 2025, and submitted to the Board of Directors for resolution.</p> <p>The items of the CPA independence evaluation are as follows:</p> <ol style="list-style-type: none"> 1. The CPA and the Company's representative or manager are spouses, direct blood relatives, direct relatives by marriage, or relatives within the second degree of kinship. 2. The CPA or their spouse and minor children invest or share financial 	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>interests with the Company and/or have capital loans from the Company.</p> <p>3. Is the person employed by the Company to work as a regular employee, or to receive a fixed salary or serve as a director</p> <p>4. The reference audit quality indicators (AQIs) include items such as audit experience, training hours, auditor workload, audit effort, results of engagement quality control reviews (EQCR), quality control support capabilities, non-audit services, familiarity with the client, external inspection findings and sanctions, improvement plans or initiatives, and whether there are instances of auditor incompetence, sanctions, or compromising independence.</p> <p>The assessment concludes that both Hsu, Sheng-Chung and Wang, Song-Tse CPAs of PricewaterhouseCoopers Taiwan, have no financial interest or business relationship other than fees for audit and taxation services with the Company. The independence requirements have also been met by their family members. Therefore, they meet the evaluation criteria for independence and competency, and are capable of serving as the Company's auditors for financial statements. The CPAs are rotated after a certain period. The Company has not appointed the same CPA for five consecutive years.</p>	
IV. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has	✓		In order to implement corporate governance, facilitate the Board to play its due role, and safeguard the rights and interests of investors, the Board approved the appointment of Senior Vice President Hsu, Wen-Hung as the Company's corporate governance supervisor on May 8, 2019, which is the highest supervisor on the corporate governance related matters, and the stock affairs unit shall directly report	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons												
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it appointed a chief corporate governance officer with responsibility for corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings as required by law, and compiling minutes of board meetings and annual general meetings)?			<p>to her. Senior Vice President Hsu, Wen-Hung is the Company's managerial officer and has over 20 years of experience in finance, stock affairs, or meeting management in public companies.</p> <p>Key responsibilities:</p> <ol style="list-style-type: none"> 1. Organize board meetings and general meetings according to the law. 2. Compile board meeting and general meeting minutes. 3. Help directors take office and participate in continuing education. 4. Provide business information for directors as needed for performing their duties. 5. Assist directors with legal compliance. 6. The review results of whether the independent director's qualifications during nomination, appointment, and their term of service comply with the relevant laws and regulations are reported to the Board of Directors. 7. Handle matters related to the change of directors. 8. Other duties pursuant to the Articles of Incorporation or other contracts. <p>Status of continuing education of corporate governance supervisor in 2024, totaling 15 hours:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Organizer</th> <th>Course Name</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>2024/02/23</td> <td>Corporate Operating and Sustainable Development Association</td> <td>Corporate Governance and Securities Regulations</td> <td>3</td> </tr> <tr> <td>2024/07/03</td> <td>Taiwan Stock</td> <td>Cathay Sustainable Finance</td> <td>6</td> </tr> </tbody> </table>	Date	Organizer	Course Name	Hours	2024/02/23	Corporate Operating and Sustainable Development Association	Corporate Governance and Securities Regulations	3	2024/07/03	Taiwan Stock	Cathay Sustainable Finance	6	
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V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and properly respond to corporate social responsibility issues of concern to the stakeholders?	✓		<ol style="list-style-type: none"> 1. The Company continues to engage with stakeholders to establish communication and response measures for sustainability issues. The Company identifies important stakeholders through the 5 aspects of the AA1000 SES standard, which are "responsibility, impact, tension, multiple perspectives, and dependence". After evaluation and discussion by the Company's sustainability-related functional supervisors, the Company confirms the types of important stakeholders as shareholders/banks, customers, employees, vendors, and other suppliers. 2. The five types of stakeholders hold different meaning and engagement towards the Company's operational activities. Different departments will conduct negotiation through the various communication methods. The various forms of communication and negotiation continued to be implemented, which produced various results. 3. For the negotiation methods of the five types of stakeholders and results, please 	No difference.												

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			refer to pages 34 to 35 of the 2023 Sustainability Report. 4. The Company reported the communication status with the stakeholders in 2023 to the Board of Directors on August 6, 2024.	
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	✓		The Company has appointed the stock transfer agency of the Grand Fortune Securities Co., Ltd. to handle the matters of the Company's Shareholders' Meetings.	No difference.
VII. Information Disclosure (I) Has the company established a corporate website to disclose information regarding its financial, business and corporate governance status?	✓		(I) The Company has set up a company website (www.wtmec.com), and the Company's financial business and corporate governance status are irregularly disclosed and updated for access by investors.	No difference.
(II) Does the company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information	✓		(II) The Company has set up webpages in three languages: Traditional Chinese, Simplified Chinese, and English, and provides dedicated e-mail addresses for various businesses. In addition, the Company has established the "Procedures for Handling Material Inside Information" to provide a good internal material information processing and disclosure mechanism, and implement the spokesperson system. The various responsible units shall announce material	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
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collection and disclosure, appointing spokespersons, webcasting investors' conference etc.)? (III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?	✓		information according to the aforementioned procedures and related laws and regulations. Besides announcing the monthly consolidated revenue, the Company also regularly or irregularly holds physical or online investor conferences and announces quarterly financial forecasts. All of the information are disclosed on the Market Observation Post System or the Company's website to improve the Company's information transparency. (III) The Company announces and reports annual financial statements certified by the CPA within two months after the end of each fiscal year, and announces and reports Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit.	No difference.
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not	✓		(I) For employee benefits and employee care, please refer to V. Labor relations under Five. Operational highlights in the annual report. (II) Investor relations, supplier relations, and rights of stakeholders: The Company has established the corporate social responsibilities related policies and codes, such as "Corporate Governance Best Practice Principles", "Supplier Code of Conduct", "Sustainable Development Best Practice	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons																
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limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?			<p>Principles", "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct," etc., in order to implement corporate governance. Please refer to "Chapter 2. Corporate Governance Report III. Implementation of Corporate Governance (V) Implementation of sustainable development, difference with the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons" in the annual report for more information.</p> <p>(III) Continuing education of directors: Continuing education courses taken by the Company's directors in 2024 are listed below and in compliance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies", so that directors will fulfill their fiduciary duties and exercise the due care of a good administrator.</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Name</th> <th>Date</th> <th>Organizer</th> <th>Course Name</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Chairman</td> <td rowspan="2">Cheng, Wen-Tsung</td> <td>2024/08/09</td> <td>Securities & Futures Institute</td> <td>Global ICT Supply Chain and the Evolved Semiconductor Industry</td> <td>3</td> </tr> <tr> <td>2024/09/06</td> <td>Securities & Futures Institute</td> <td>Promotion meeting for prevention of Insider Trading</td> <td>3</td> </tr> </tbody> </table>	Title	Name	Date	Organizer	Course Name	Hours	Chairman	Cheng, Wen-Tsung	2024/08/09	Securities & Futures Institute	Global ICT Supply Chain and the Evolved Semiconductor Industry	3	2024/09/06	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading	3	
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			<p>(IV) Implementation of risk management policies and risk measurement standards:</p> <p>1.Risk management policy: For the purpose of enforcing the Company's risk management mechanisms and strengthening corporate governance while reasonably assuring the Company's strategies, plans, and targets are achieved, the Board of Directors passed the risk management policy on January 5, 2021. The policy provides the top principles for risk management. The policy covers the purpose of management, the scope of risks, organizational structure and responsibilities, management procedures, risk categories, and risk management operations and implementation evaluation. Risks arising from the business activities are kept within the range of tolerance in order to achieve sustainability and stability.</p> <p>2.Implementation of risk measurement standards: The Company has established the Risk Management Committee in 2020, which is responsible for reviewing the suitability of the risk management policies and risk management framework, reviewing material risk issues and management strategies, and supervising the improvement mechanisms. To strengthen the assessment and analysis of sustainability-related risks and enable each functional committee to effectively fulfill its duties and functions, the Company established the “Sustainable Development Committee” under the Board of Directors on November 15, 2023. The management mechanism of the Risk Management Committee was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system. The “Risk</p>	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
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			<p>Management Committee” was abolished on the same day. All proposals involving the important business policies, major investment projects, endorsements and guarantees, loans to others, and bank loans must be evaluated and analyzed by the appropriate departments in charge and passed by the Board of Directors before execution. The Auditing Office will formulate annual audit plans based on the risk assessment results, and execute the plans accordingly to enforce oversight measures and monitor risk management practices.</p> <p>3.Risk analysis and assessment: Please refer to "Chapter 5. Review and analysis of the Company’s financial position and financial performance, and a listing of risk" in the annual report for details.</p> <p>(V) Customer policy implementation: The Company has established the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" to comply with the business activities of ethical management practices. Please refer to "I. Business activities of Chapter 4. Overview of Operations" in the annual report.</p> <p>(VI) Status of purchase of liability insurance by the Company for directors and supervisors: Due to the consideration of the overall legal and litigation environment being relatively unfavorable towards directors, supervisors, and managers, as well as the acquisition of Future Electronics Inc. in 2024, which</p>	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
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			led to a significant increase in employee numbers in the European and American regions, the Company has drawn upon Future's insurance policy. Consequently, the Company raised the coverage for directors and key personnel liability insurance for 2024 from USD 15 million to USD 50 million to improve its risk management mechanism. The key contents of the insurance policy were reported to the Board of Directors on May 7, 2024, and August 6, 2024. As of the date of the annual report, the policy has not yet expired, and the Company will complete the renewal process before the expiration and report the key details of the policy at the next Board meeting.	
<p>IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.</p> <p>The Company's 10th (2023) corporate governance assessment results ranked in the top 5% of listed companies. The matters for enhancement and measures in 2024 are explained as follows:</p> <ol style="list-style-type: none"> 1. Increase the Company's investment in domestic cultural development, supporting government policies that foster arts and cultural activities. 2. The Company will continue to evaluate potential improvement solutions for items that have not yet been scored. 				

(IV) The composition and operation of Remuneration Committee or Nominating Committee:

1. Composition, duties, and operations of the Remuneration Committee:

The Company established the Remuneration Committee and formulated its organizational charter in accordance with the "Securities and Exchange Act" and the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter." The responsibilities of the Remuneration Committee are to assess the remuneration policy and system for the Company's Directors and Managerial Officers in a professional and objective manner and make recommendations to the Board of Directors for reference.

The Company's Remuneration Committee has three members at present. All members meet the expertise and independence requirements, and were reappointed in coordination with the term of the Board of Directors on May 31, 2022. Independent Directors Kung, Ju-Chin, Ding, Kung-Wha, and Cheng, Tien-Chong are serving as the members of the 5th Remuneration Committee. Among them, Independent Director Kung, Ju-Chin is serving as the convener and chairperson. The Committee shall convene at least twice a year. In 2024, the Committee convened six meetings.

Members of the Remuneration Committee:

April 15, 2025

Title	Qualifications	Professional qualifications and experience	Independence	Number of other public companies in which the member also serves as a member of their Remuneration Committee
	Name			
Independent Director (Convener)	Kung, Ju-Chin	Note		3
Independent Director	Ding, Kung-Wha			2
Independent Director	Cheng, Tien-Chong			1

Note: For the professional qualifications and experience, as well as independence of the Independent Directors, please refer to 2. Corporate Governance Report I. Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and heads of departments and branch offices (I) Information related to directors.

Operations of the Remuneration Committee:

- (1) There are 3 members in the Company's Remuneration Committee.
- (2) Current term of office: From May 31, 2022 to May 19, 2025. In the most recent year (2024), the Remuneration Committee met 6 times (A), and the members' qualifications and attendance are as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Convener	Kung, Ju-Chin	6	0	100%	Re-appointed for consecutive terms on May 31, 2022.
Committee Member	Ding, Kung-Wha	6	0	100%	Re-appointed for consecutive terms on May 31, 2022.
Committee Member	Cheng, Tien-Chong	6	0	100%	Newly appointed for consecutive terms on May 31, 2022.

Other information required to be disclosed:

- I. If the Board of Directors does not accept, or amends, any recommendation of the Remuneration Committee, specify the Board Meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the Board of Directors, and the measures taken by the Company with respect to the opinions given by of the Remuneration Committee (e.g., if the salary/compensation approved by the Board is higher than the recommendation of the Remuneration Committee, specify the difference(s) and the reasons):
No such incident occurred.
- II. With respect to any matter for resolution by the Remuneration Committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the Remuneration Committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion:
No such incident occurred.
- III. Proposals and resolutions of the Remuneration Committee meetings and the Company's handling of the members' opinions in the most recent year:

Term and date	Agenda
5th meeting of 5th committee January 31, 2024	1. Amendment to the "Director and Functional Committee Remuneration Payment Guidelines." 2. Amendment to the "Regulations Governing Compensation Payment of Managerial Officers." 3. Establishment of the "Compensation & Clawback Policy for Managerial Officers." 4. The Managerial Officers' 2023 Year-end Bonuses and Performance Bonuses. 5. The Managerial Officers' 2024 Salaries.
6th meeting of 5th committee February 16, 2024	The 2023 Distribution of Employees and Directors' Compensation.
7th meeting of 5th committee February 29, 2024	The establishment of the "2024 Employee Stock Subscription Regulations for Cash Capital Increase by Issuing Common Shares" and managers' participation in the employee stock subscription case.
8th meeting of 5th committee April 18, 2024	The 2023 Allocation of Individual Director's Compensation.
9th meeting of 5th committee October 10, 2024	The establishment of the "Regulations on the Employee Stock Option Plan of 2024."
10th meeting of 5th committee October 23, 2024	The total number of options to be issued, the list of employees entitled to options and their respective number of options to be granted and common shares eligible for subscription under the first issuance of the employee stock options of 2024.

Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members.
The Company's handling of member opinions: NA.

2. Composition, duties, and operations of the Nominating Committee:

To improve the functions of the Board of Directors and strengthen the management mechanisms, in accordance with the provisions of Article 27 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies,” the Board of Directors approved on November 14, 2023 to establish a "Nominating Committee" under the Board of Directors, and formulate the “Nominating Committee Charter.” Three Directors are appointed by the Board of Directors as members of the Committee, with more than half being Independent Directors. There are currently three members, consisting of the Chairman and two Independent Directors.

The Committee shall, in accordance with the authorization of the Board of Directors, faithfully perform the duties listed below with the due care of a good administrator, and submit its suggestions to the Board of Directors for discussion:

- I. Select and review suitable candidates for directors, evaluate the independence of Independent Directors, and propose a list of candidates to the Board of Directors.
- II. Review the performance evaluations for the Board of Directors, various committees, and Directors.
- III. Evaluate the independence of Independent Directors every year.
- IV. Plan and implement continuing education programs for Directors.
- V. Other matters to be handled by the Committee according to Board of Directors’ instruction.

Professional qualifications, experience, and operating status of the Nominating Committee members:

- (1) The Company's Nominating Committee is composed of 3 members.
- (2) Current term of office: From November 14, 2023 to May 19, 2025, a total of 3 (A) Nominating Committee meetings were held in the most recent year (2024). The member qualifications, experience, attendance, and discussed matters are as follows:

Title	Name	Professional qualifications and experience	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Convener	Cheng, Wen-Tsung	Note	3	0	100%	Chairman
Committee Member	Ding, Kung-Wha		3	0	100%	Independent Director
Committee Member	Chang, Chia-Chi		3	0	100%	Independent Director

Note: For the professional qualifications and experiences of committee members, please refer to 2. Corporate Governance Report I. Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and heads of departments and branch offices.

Other information required to be disclosed:

- I. For any major motion put before the Nominating Committee, specify the meeting date, meeting session number, content of the motion, content of recommendations or dissenting opinions of the Nominating Committee members, the outcome of the resolution of the Nominating Committee, and the measures taken by the Company with respect to the Nominating Committee members' opinions:

Term and date	Agenda
1st meeting of 1st committee February 16, 2024	The Performance Evaluation of the Board of Directors and Functional Committees for 2023.
2nd meeting of 1st committee April 18, 2024	The nomination and review of candidate for the additional Board seat.
3rd meeting of 1st committee August 6, 2024	1. The 2024 director training program. 2. The review of the qualification and independence of independent directors during their tenure.
Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members. Nominating Committee members' suggestions or objections: None. The Company's handling of member opinions: None.	

3. Composition and operations of the Sustainable Development Committee

In order to implement the sustainable management concepts and establish a sound operational framework in the areas of environmental protection, social responsibility, and corporate governance to achieve sustainable development goals, the Company resolved during the Board meeting on November 14, 2023, to establish the “Sustainable Development Committee” on November 15, 2023. The “Sustainable Development Committee Charter” was formulated. The Committee operates as a functional committee under the Board of Directors. It consists of at least three members appointed by the board, with more than half being independent directors. Currently, the Committee has five members, including the Chairman, one director, and three independent directors. Considering the functionality of duties and combining strengthened assessment and analysis of sustainability-related risks, it was resolved on the same day to abolish the “Risk Management Committee” on November 15, 2023. The governance mechanism of the Risk Management Committee was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system and move towards the goal of sustainable development. Two functional groups, the "Sustainable Development Team" and the "Risk Management Team," are established under the Committee. The groups are headed by Mr. Willie Sun, Chief Sustainability Officer, and Ms. Yang Shing-Yu, Accounting Officer, respectively, to implement the promotion and execution of sustainable development actions.

The responsibilities of the Committee include:

- I. To formulate, promote, and strengthen policies and strategies for sustainable development, and continuously monitor and revise the execution and effectiveness of sustainable development initiatives.
- II. Supervise the disclosure of sustainability information and review the sustainability report.
- III. To review material issues that each stakeholder concerns and supervise the establishment of an effective communication and response mechanism with stakeholders.
- IV. To examine the results of risk identification and materiality assessment, including risk appetite or tolerance level.
- V. To review execution plans for material risk issues and supervise the execution of related matters.
- VI. To examine management reports of material risk issues and supervise improvement mechanisms.
- VII. To examine the appropriateness of the overall risk management framework for sustainable development.
- VIII. Supervise the implementation of the Company's “Sustainable Development Best Practice Principles” or other sustainability-related tasks as resolved by the Board of Directors.

Professional qualifications, experience, and operations of the Sustainable Development Committee members:

- (1) The Company's Sustainable Development Committee is composed of 5 members.
- (2) Current term of office: From November 15, 2023 to May 19, 2025, a total of 4 (A) Sustainable Development Committee meetings were held in the most recent year (2024). The member qualifications, experience, attendance, and discussed matters are as follows:

Title	Name	Professional qualifications and experience	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Convener	Hsu, Wen-Hung	Note	4	0	100%	Director
Committee Member	Cheng, Wen-Tsung		4	0	100%	Chairman
Committee Member	Ding, Kung-Wha		4	0	100%	Independent Director
Committee Member	Cheng, Tien-Chong		4	0	100%	Independent Director
Committee Member	Kung, Ju-Chin		4	0	100%	Independent Director

Note: For the professional qualifications and experiences of committee members, please refer to 2. Corporate Governance Report I. Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and heads of departments and branch offices.

Other information required to be disclosed:

- I. For any major motion put before the Sustainable Development Committee, specify the meeting date, meeting session number, content of the motion, content of recommendations or dissenting opinions of the Sustainable Development Committee members, the outcome of the resolution of the Sustainable Development Committee, and the measures taken by the Company with respect to the Sustainable Development Committee members' opinions:

Term and date	Agenda
1st meeting of 1st committee January 31, 2024	The amendment to the "Risk Management policy."
2nd meeting of 1st committee May 7, 2024	Note
3rd meeting of 1st committee August 6, 2024	1.The financial risk management. 2.The 2023 sustainability report.
4th meeting of 1st committee November 5, 2024	1. The amendment to the "Sustainable Development Committee Charter." 2. The amendment to the "Operational Procedure for Preparation and Validation of the Sustainability Report."

Note: The meeting has no discussion items, only the "Update on greenhouse gas inventory and verification" was reported.

Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members.

Sustainable Development Committee members' suggestions or objections:

None.

The Company's handling of member opinions: None.

(V) The state of the Company's promotion of sustainable development, any deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
I. Does the Company have a governance structure for promoting sustainable developments and exclusively (or concurrently) dedicated units to be in charge of proposing and enforcing sustainable development, and let the Board of Directors entrust the high-ranking management with the implementation and supervise the status?	✓		<p>1. Organization and Responsibilities of the Sustainable Development Committee: In order to implement the concept of sustainable management and improve the Company's operating system in the three major areas of environmental protection, social responsibility and corporate governance, and to achieve the goal of sustainable development, the Board of Directors of the Company resolved on November 14, 2023, to establish the "Sustainable Development Committee", which is a functional committee under the Board of Directors. The Committee is composed of at least three members appointed by the Board of Directors, more than half of whom are independent directors. There are currently five members, consisting of the Chairman, one director, and three independent directors. Two functional teams, the "Sustainable Development Team" and the "Risk Management Team", are established under the Committee. The teams are headed by Mr. Willie Sun, Chief Sustainability Officer, and Ms. Yang Shing-Yu, Accounting Officer, respectively, to implement the promotion and execution of sustainable development actions.</p> <p>2. The Sustainable Development Team consists of personnel from the management department, investor relation, human resources, finance, audit, R&D, logistics, IT, WT Foundation, and Welfare Committee. The Team is supported by professional certification institutions, sustainable development guidance organizations, and ESG report editing units to completely implement an ESG system in Taiwan and introduce international regulations.</p> <p>3. The mission of the "Sustainable Development Committee" primarily involves proposing and implementing sustainable development policies, systems, or relevant management guidelines, as well as specific implementation plans. It also includes compiling annual</p>	No difference.

Evaluation Item	Implementation status		Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	
		<p>Summary</p> <p>ESG (Environmental, Social, and Governance) reports, participating in and monitoring discussions on sustainability and climate change trends, and engaging in discussions and participation related to sustainability development in areas such as environment, corporate governance, and social impact, including initiatives such as the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), and IFRS Sustainability Disclosure Standards. This allows the Committee to stay ahead of trends and developments in a timely manner.</p> <p>4. The Company has formulated the “Sustainability Report Preparation and Verification Operating Procedures” in accordance with the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” of the Taiwan Stock Exchange, which was approved by the Board of Directors on April 7, 2022. It provides the framework for the Sustainability Development Committee to execute relevant operational procedures.</p> <p>5. The Sustainable Development Team reported the ESG implementation performance and key findings to the Board of Directors on August 6, 2024. At the same time, the Board of Directors supervises the Company in formulating strategic goals and management guidelines for sustainable development, and formulates review plans as necessary to implement the Company's concept and promotion of sustainable development.</p> <p>6. The Company published the 2023 Sustainability Report in August 2024. The specific implementation plan and results can be found on the Company's website, where the Chinese/English report can be downloaded as a PDF.</p>	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No	Summary										
II. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	✓		<p>1. The Company discloses the economic, social, and environmental performance of the group's operating locations in Taiwan, as well as subsidiaries oversea, as all entities under the consolidated statements.</p> <p>2. The Company assesses risks associated with important issues based on the sustainable development principle of materiality, and the established risk management policies are as follows:</p> <table border="1"> <thead> <tr> <th>Important issue</th> <th>Risk assessment</th> <th>Risk management policy</th> </tr> </thead> <tbody> <tr> <td>The environment</td> <td>Climate change</td> <td>The Company supported the Paris Agreement, supporting and disclosing information related to the Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB). The Company is improving the transparency of sustainability information and performance year over year. Refer to Pages 119 to 122 of the 2023 Sustainability Report on the Company's website for details.</td> </tr> <tr> <td>Community</td> <td>Occupational safety</td> <td>1. In order to fully implement employee health and safety protection, prevent occupational disease and injury, and reduce operational risks, the Company has established health and safety management personnel according to the law. The personnel reviews the environmental health and safety targets and management plans every year, which are implemented by the responsible units. The measures are managed and the results are reviewed to</td> </tr> </tbody> </table>	Important issue	Risk assessment	Risk management policy	The environment	Climate change	The Company supported the Paris Agreement, supporting and disclosing information related to the Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB). The Company is improving the transparency of sustainability information and performance year over year. Refer to Pages 119 to 122 of the 2023 Sustainability Report on the Company's website for details.	Community	Occupational safety	1. In order to fully implement employee health and safety protection, prevent occupational disease and injury, and reduce operational risks, the Company has established health and safety management personnel according to the law. The personnel reviews the environmental health and safety targets and management plans every year, which are implemented by the responsible units. The measures are managed and the results are reviewed to	No difference.
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
				<p>ensure continuous improvement.</p> <p>2.Implementation of prevention plans for various hazards: Human hazards, abnormal workload, illegal infringement, labor health services plan, and maternal health protection plan.</p> <p>3.The company has established Occupational Safety and Health Policy in 2024 in order to minimize occupational safety and health impacts. We are dedicated to creating a healthy and safe working environment in collaboration with all employees, suppliers, and contractors, fostering a friendly workplace and sustainable operations.</p>
			Corporate governance	<p>Compliance with social and economic regulations</p> <p>By establishing governance structures and implementing robust internal control mechanisms, the Company ensures full compliance with applicable laws and regulations across all personnel and operations.</p>
			Stakeholder communication	<p>1.Establish a stakeholder section to provide a channel for stakeholder to ask questions, lodge complaints, or make suggestions.</p> <p>2.Continue to engage with stakeholders to build a communication and response mechanism for sustainability issues.</p>

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>Information security</p> <p>The Company is committed to providing safe and reliable products and services to our customers, shareholders, and partners. The key core services are structured as clustered and multi-point services to avoid main functions falling on a single point. This way, when problems arise, the core services will not be interrupted, reducing the impact of uncontrollable factors on the system.</p> <p>Information security protects assets from harm through various security management measures to achieve the CIA goals. The specific actions include:</p> <ol style="list-style-type: none"> 1. Regularly hold employee information security awareness training, strengthen the information security incident reporting process, and comply with the "Code of Information Security" to protect asset security. 2. Email protection: Actively intercept suspicious emails with an accuracy of 99.25%. 3. Implementing anti-virus software endpoint protection on personal computers and servers. Updating the virus library and implementing regular scans and real-time monitoring software. 4. Firewalls for the public website shall be equipped with application identification capability to integrate external information for active blocking and strengthen information security defense capabilities. 	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies						
	Yes	No	Summary							
			<p>management regulations, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles (originally the Corporate Social Responsibility Best Practice Principles), Ethical Corporate Management Best Practice Principles, Code of Ethics, Procedures for Ethical Management and Guidelines for Conduct, and Supplier Code of Conduct. Additionally, new employees must complete online education and training and pass the examination for "Ethical Values and Business Practice Principles" within 7 days of orientation.</p> <p>The total ethical management training hours in 2024 were 3,449 hours, with 3,449 participants attending the training. Among these participants, 3,434 were full-time employees (accounting for 99.57%), and 15 were contractor personnel (accounting for 0.43%). In 2024, there were no contract staff employed, hence there were no trainees from this category.</p> <table border="1"> <thead> <tr> <th></th> <th>The number of personnel scheduled for training</th> <th>The number of personnel completed the training</th> </tr> </thead> <tbody> <tr> <td>Full-time employees</td> <td>3,434</td> <td>3,434</td> </tr> </tbody> </table>		The number of personnel scheduled for training	The number of personnel completed the training	Full-time employees	3,434	3,434	
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies						
	Yes	No	Summary							
			<table border="1"> <tr> <td>Contract staff</td> <td>0</td> <td>0</td> </tr> <tr> <td>Contractor personnel</td> <td>15</td> <td>15</td> </tr> </table> <p>Note: The company completed the acquisition of Future Electronics on April 2, 2024, therefore Future Electronics was not included in the training conducted in 2024. It will be fully integrated starting from 2025.</p>	Contract staff	0	0	Contractor personnel	15	15	
Contract staff	0	0								
Contractor personnel	15	15								
III. Environmental issues (I) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	✓		(I) The Company has set individual companies and the operating locations of Taiwan subsidiaries included in the consolidated financial statements as the organizational boundaries according to ISO 14064-1:2018 standards. We also follow the Greenhouse Gas Protocol established by the World Business Council for Sustainable Development to conduct annual greenhouse gas inventories. These inventories are verified by the BSI Taiwan Branch, BSI Taiwan, in accordance with ISO 14064-1 and ISO 14064-3 standards, helping us to accurately assess emission reduction efforts, continuously adjust management policies, and disclose relevant information in the sustainability reports and on the Company's website. (https://esg.wtmec.com). The Taiwan and Hong Kong logistics centers have passed ISO 14001 Environmental Management System (EMS) certification.	No difference.						
(II) Does the Company endeavor to	✓		(II) The Group continues to promote various energy reduction and environmental impact reduction measures, including the gradual replacement of high energy usage	No difference.						

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No											
improve energy usage efficiency and use renewable materials which have a low impact on the environment?			<p>equipment, improvements to the recycling ratio of paper and packaging, prioritization of green product and high energy efficiency equipment procurement, installation of energy conservation controllers for various equipment, and increase of renewable energy usage ratio, in order to effectively use energy and natural resources.</p> <p>1. The company's unit operating electricity intensity excluding renewable energy in 2024 was 3.051 kWh/million TWD, which decreased by 39.81% compared to 2023, exceeding the original target of a 2% annual reduction. In 2025, we will continue to reduce energy consumption and increase the proportion of renewable energy usage, maintaining the goal of 2% reducing annual reduction in electricity consumption to optimize energy efficiency.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total power consumption (kWh)</th> <th>Operating electricity consumption (kWh/million TWD)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>3,013,522</td> <td>5.069</td> </tr> <tr> <td>2024</td> <td>2,927,311</td> <td>3.051</td> </tr> </tbody> </table> <p>Note: The inventory scope includes Taiwan region, Hong Kong, and Singapore logistics centers, which have been verified by BSI Taiwan Branch, BSI Taiwan (British Standards Institution Taiwan Branch)</p> <p>2. In 2024, fluorescent lights were replaced with LED lights on the 18th floor of Taiwan Zhonghe headquarters. It is estimated that approximately 43,212 kWh of electricity can be saved annually.</p> <p>3. WT invested NT\$12.5 million in Daypower Energy Co., Ltd. in April 2023, holding a 10% stake and serving as a corporate director. In August 2024, WT</p>	Year	Total power consumption (kWh)	Operating electricity consumption (kWh/million TWD)	2023	3,013,522	5.069	2024	2,927,311	3.051	
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Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies						
	Yes	No								
(III) Does the company evaluate potential risks and opportunities brought by climate change, and take	✓		<p>participated in Daypower Energy's cash capital increase with an additional investment of NT\$12.5 million, maintaining a 10% equity stake after the capital increase, bringing the total investment to NT\$25 million. Daypower Energy is a solar power plant developer that completed 3.24 megawatts of installation in 2024, accumulating a self-owned installation capacity of 3.00 megawatts. In 2024, the self-owned facilities generated approximately 3.75 million kWh of electricity, reducing carbon dioxide emissions by about 1,853 tons.</p> <p>4. In 2024, the total reported amount for green procurement in Taiwan was NT\$14.28 million. The procurement of eco-labeled laptops and servers in China and overseas regions totaled NT\$10.48 million.</p> <p>5. Monthly electricity subsidies for electric vehicles have been added for Taiwan employees, encouraging colleagues to replace traditional fuel vehicles with electric vehicles and jointly participate in carbon reduction actions.</p> <p>6. Our group has invested 1.428 million RMB to install a 100kW rooftop solar power generation system at our Shanghai business location. The system was connected to the grid and activated in the first quarter of 2024. It generates approximately 8,100 kWh of electricity per month, primarily for self-consumption.</p> <p>(III) The climate change risks and issues caused by global warming may create unexpected operational impacts.</p> <table border="1"> <thead> <tr> <th>Aspect</th> <th>Item</th> <th>Management strategy and actions</th> </tr> </thead> <tbody> <tr> <td>Governance</td> <td>The monitoring of climate-</td> <td>The Board of Directors is WT Microelectronics' highest decision-making unit for climate change risk management and is responsible for approving relevant risk management measures, tracking the</td> </tr> </tbody> </table>	Aspect	Item	Management strategy and actions	Governance	The monitoring of climate-	The Board of Directors is WT Microelectronics' highest decision-making unit for climate change risk management and is responsible for approving relevant risk management measures, tracking the	No difference.
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies										
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Evaluation Item	Implementation status				Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary		
				<p>saving facilities are installed, and the energy-saving results of each unit are regularly reviewed. Continue to promote energy conservation and various activities, and integrate the concepts into the habits of all colleagues, with the aim of reducing energy dependence.</p> <p>Mid term: Continuously review whether the replacement plan is in line with the latest trends to ensure that the energy efficiency of the relevant equipment used meets expectations.</p> <p>Long term: Establish a stable energy supply strategy, including seeking alternative energy and developing renewable energy.</p>	
				<p>Extreme weather events impacting supply chain logistics (Note 3)</p> <p>Strengthen communication with customers, including exchanging information on the impacts of climate change, to reduce the impact of the effect on supply chain logistics.</p>	
				<p>Note 1:Based on WT Microelectronics' internal assumptions and calculation factors, the maximum financial impact may be NT\$50 million approximately.</p> <p>Note 2:Based on WT Microelectronics' internal assumptions and calculation</p>	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No	Summary										
			<p>factors, it may cause a financial impact of NT\$14.5 million approximately per year in the future.</p> <p>Note 3:Based on WT Microelectronics' internal assumptions and calculation factors, it may cause a financial impact of NT\$500,000 approximately per day.</p> <p>Note 4:Short term: 1 to 3 years. Medium term: 3 to 5 years. Long term: Over 5 years.</p> <table border="1"> <thead> <tr> <th>Opportunity factors</th> <th>financial impact</th> <th>Response strategies and plans</th> </tr> </thead> <tbody> <tr> <td>Reduced capital acquisition cost</td> <td>Reduced operating costs</td> <td>Continue to pay attention to the sustainability indicators related to the organization and the performance of the sustainability indicators related to the organization. Actively communicate green financing conditions with financial institutions. By the end of 2024, the Company has reached 5 green financing interest rate agreements.</td> </tr> <tr> <td>Develop/expand low-carbon</td> <td>Increased demand for</td> <td>Short term: Plan product application and category analysis</td> </tr> </tbody> </table>	Opportunity factors	financial impact	Response strategies and plans	Reduced capital acquisition cost	Reduced operating costs	Continue to pay attention to the sustainability indicators related to the organization and the performance of the sustainability indicators related to the organization. Actively communicate green financing conditions with financial institutions. By the end of 2024, the Company has reached 5 green financing interest rate agreements.	Develop/expand low-carbon	Increased demand for	Short term: Plan product application and category analysis	
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				<p>operation promotion plan of relevant units and reported to the Board of Directors periodically as reference for governance.</p> <p>How the identification, evaluation, and management of climate-related risks are integrated in the overall risk management system of the Company.</p> <p>Describe the indicators used by the company to assess climate-related risks and opportunities</p>	<p>The company has a sustainable development committee affiliated with the board of directors. It is composed of three independent directors, the chairman and one director. Risk management team regularly assesses risks related to climate change, the relevant implementation and management results and reports to the Sustainable Development Committee.</p> <p>The climate change risks and issues caused by global warming may create unexpected operational impacts. Regarding the 2050 net zero commitment and path planning, the Company is committed to achieving the goal of net zero emissions by 2050 by reducing greenhouse gas (GHG) emissions and supporting the transition to a low-carbon economy. Therefore, the Company has set the following short-term and long-term goals:</p> <ol style="list-style-type: none"> Starting in 2024, we plan to reduce greenhouse gas emissions by 3% to 5% annually, and identify feasible solutions to reduce

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			<p>companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inventory scope has been expanded to include business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Additionally, upstream and downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been included in the inventory scope. These inventories have been verified by a third party, BSI Taiwan Branch (BSI Taiwan), in accordance with ISO 14064-1 and ISO 14064-3 relevant regulations, with the verification certificate expected to be obtained in April 2025. Additionally, in 2024, all operating locations of the parent company and subsidiaries in the consolidated financial statements have been included in the self-inventory, with plans to complete 100% external verification of greenhouse gas inventories by 2027 at the latest.</p>	
			<p>The goals used for managing climate-related risks and opportunities,</p>	<p>In order to achieve the goals, we are implementing the following initiatives:</p> <ol style="list-style-type: none"> (1) Improve the energy efficiency of operating facilities. (2) Invest in renewable energy and energy storage. (3) Investigate the evaluation and purchase of green energy or other alternative renewable energy certificates. (4) Encourage outsourced transportation fleets to adopt electric

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
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			<p>and the achievement of the goals</p> <p>trucks.</p> <p>(5) Work with suppliers to reduce their greenhouse gas emissions.</p> <p>(6) Work with customers and other stakeholders to develop innovative solutions to reduce Scope 3 greenhouse gas emissions.</p> <p>Develop clean technologies that target green energy, energy storage, and efficiency</p> <p>As the importance of clean technologies becomes increasingly prominent, the Company has targeted the following three major areas through continuous investment and technological innovation: green energy, energy storage, and efficiency to provide high-quality solutions.</p> <p>In terms of green energy, we focus on the application of renewable energy, such as solutions to improve conversion efficiency in solar photovoltaic systems. These energy sources help reduce reliance on fossil fuels while producing electricity without causing pollution, thereby reducing carbon emissions.</p> <p>Energy storage is another key area. The Company's efforts in this area include the development of highly efficient energy storage system solutions and resilient grid applications to cope with extreme weather and environmental changes. These systems can store electricity during peak generation times and provide a stable power supply during off-peak hours.</p>	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies																	
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(IV) Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for greenhouse gas emission reduction, water use reduction, and other waste management?	✓		<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p>In terms of efficiency, we focus on improving energy efficiency in high-energy-consuming industries (such as manufacturing and transportation). According to the International Energy Agency (IEA), 46% of global electricity is used in motor equipment. The introduction of high-efficiency motors and advanced control technology, combined with new semiconductor materials, can effectively improve energy efficiency.</p> </div> <p>(IV) The Group's individual companies and operating locations of Taiwan subsidiaries in the consolidated reports have completed greenhouse gas emission inventories for category 1 to 6 emissions according to the ISO/14064-1:2018 standard, and have passed the external verification conducted by BSI Taiwan Branch of the British Standards Institution (BSI Taiwan).</p> <p>1. Greenhouse gas emissions (Market-Base) in the most recent 2 years are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Year</th> <th>Type 1 (CO₂e-t)</th> <th>Type 2 (CO₂e-t)</th> <th>Emission intensity (CO₂e-t/million NTD)</th> <th>Categories 3 to 6 (CO₂e-t)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">2023 (Verified regions)</td> <td>110.0573</td> <td>1,431.8865</td> <td rowspan="2">0.0041</td> <td rowspan="2">373.4026</td> </tr> <tr> <td colspan="2">1,541.9438</td> </tr> <tr> <td>2024</td> <td>101.7286</td> <td>1,388.7021</td> <td>0.0017</td> <td>19,956.2623</td> </tr> </tbody> </table>	Year	Type 1 (CO ₂ e-t)	Type 2 (CO ₂ e-t)	Emission intensity (CO ₂ e-t/million NTD)	Categories 3 to 6 (CO ₂ e-t)	2023 (Verified regions)	110.0573	1,431.8865	0.0041	373.4026	1,541.9438		2024	101.7286	1,388.7021	0.0017	19,956.2623	No difference.
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			<table border="1"> <tr> <td>(Verified regions)</td> <td>1,490.4307</td> <td></td> <td></td> </tr> </table> <p>2. In 2024, the verified greenhouse gas category 1 and 2 emissions in the audited regions totaled 1,490.4307 metric tons of CO₂e (a 3.35% reduction compared to 2023). In the current year, Scope 3 emissions increased due to the expanded inventory scope, which now includes, in addition to individual companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inclusion of business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Furthermore, upstream and downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been incorporated into the inventory boundary. In subsequent years, we plan to continue expanding the carbon emission inventory to overseas operating locations, pursuing reduced carbon impact on the environment and steadily progressing toward low-carbon goals.</p> <p>3. To response to the national greenhouse gas reduction policy developments and to achieve sustainable development goals of energy conservation and carbon reduction, the "Greenhouse Gas Inventory Promotion Committee" was formed. Using 2022 as the baseline year, inventories are conducted for the internal greenhouse gas emissions of the Group to understand the status of emissions. Improvement measures are formulated accordingly, in order to achieve the goal of 2% annual reductions compared to the baseline year. The company has</p>	(Verified regions)	1,490.4307			
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			<p>independently completed greenhouse gas inventory since 2018 and actively increased the scope of the inventory. The external verification scope of the greenhouse gas inventory in 2022 covered all operating locations of individual companies and operating locations of Taiwan subsidiaries in the consolidated reports, and the independent greenhouse gas inventory of individual companies and subsidiaries in the consolidated reports has been completed.</p> <p>4.To align with the completion of greenhouse gas inventories for all operating locations across the group in 2025, and to meet the schedule for completing external verification by 2027, self-inventory procedures for overseas locations were initiated in 2024. In subsequent years, we will continue to track and monitor these inventories to confirm whether the group’s reduction targets have been effectively implemented.</p> <p>5.Based on concerns related to global climate change, resource utilization, and fulfilling corporate responsibilities, systematic greenhouse gas emissions inventory, documentation, and review procedures are implemented the Company for greenhouse gas control development trends and future greenhouse gas reductions. Effective reduction solutions for the future are provided for reference. The Company is committed to the following matters:</p> <ol style="list-style-type: none"> (1) Improve the energy efficiency of operating facilities. (2) Invest in renewable energy and energy storage. (3) Investigate the evaluation and purchase of green energy or other alternative renewable energy certificates. (4) Encourage outsourced transportation fleets to adopt electric trucks. (5) Work with suppliers to reduce their greenhouse gas emissions. (6) Work with customers and other stakeholders to develop innovative solutions to 	

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			<p>reduce Scope 3 greenhouse gas emissions.</p> <p>6.Starting from 2024, our company has purchased green electricity to replace conventional power, with a total annual procurement of 155,189 kWh of green electricity (including renewable energy certificates). We will gradually increase the proportion of renewable energy usage to achieve the net-zero emissions target by 2050. Additionally, in 2024, we added monthly electricity subsidies for electric vehicles for Taiwan employees to encourage colleagues to replace traditional fuel vehicles with electric vehicles, effectively reducing greenhouse gas emissions.</p> <p>7.The main uses for water are the circular use for air conditioning in office areas and use by employees. Set a target to reduce water consumption by 1% annually. The total water intake of the completed water usage inventory area in 2024 was 23.62ML (inventory area: Taiwan, Hong Kong, South Korea, and China). Among them, the Taiwan region's Zhonghe headquarters had its water withdrawal externally verified for both 2023 and 2024. In 2024, the water withdrawal was 12.28ML, an increase of 6.8% compared with 2023(11.49ML). The increase was due to the repairs and updates to the cooling water tower last year, which required a large amount of water discharge. We have continued to communicate with the management committee to carry out relevant water-saving improvement measures. Water usage in the Zhonghe verification area in Taiwan in the most recent 2 years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total water consumption (million liters)</th> <th>Water use per unit area (million liters/m²)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>11.499</td> <td>0.0006775</td> </tr> <tr> <td>2024</td> <td>12.2810</td> <td>0.0007235</td> </tr> </tbody> </table>	Year	Total water consumption (million liters)	Water use per unit area (million liters/m ²)	2023	11.499	0.0006775	2024	12.2810	0.0007235	
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			<p>Note: The inventory scope covers the Taiwan region's Zhonghe headquarters office. The water consumption for 2024 has been submitted for verification by BSI Taiwan Branch (BSI Taiwan) in 2025.</p> <p>8.The operating locations of the Group do not manufacture products. During operations, only non-hazardous waste is generated from the daily lives of the employees. The amount of waste in the most recent 2 years is as follows:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Employee life Non-hazardous waste</th> <th>Recycling and reuse Non-hazardous waste</th> <th>Total (tons)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>125.4701</td> <td>7.0872</td> <td>132.5573</td> </tr> <tr> <td>2024</td> <td>125.0673</td> <td>22.3787</td> <td>147.4461</td> </tr> </tbody> </table> <p>Note 1: The inventory scope includes Taiwan, Hong Kong, and Singapore. Note 2: The recycled waste includes consumer electronics, office equipment, paper boxes, etc. To effectively implement waste management, starting from 2024, recycled materials will only be collected from qualified vendors and statistics will be collected through a self-developed form to ensure proper handling by waste processors.</p> <p>Total waste was reduced by 125.0673 metric tons in 2024, which was 0.3% less than in 2023. The results show that the amount of daily waste is decreasing year by year, mainly due to the effective promotion of reduction and classification management improving resource utilization, showing the results of our continuous efforts in environmental protection.</p>	Year	Employee life Non-hazardous waste	Recycling and reuse Non-hazardous waste	Total (tons)	2023	125.4701	7.0872	132.5573	2024	125.0673	22.3787	147.4461	
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			9.Our group has established waste management regulations with centralized management for all waste. We continuously advocate for waste reduction and cooperate with processing vendors to implement environmentally friendly waste treatment methods. We regularly record waste quantities and collection data. In 2024, we set a target of reducing domestic waste by 1% annually and will continue to track and review waste reduction effectiveness, improve waste reduction measures, and implement waste reduction plans. For packaging materials required for logistics operations, such as outer boxes, cardboard boxes, and paperboard, we select recyclable or naturally biodegradable materials, actively implementing source reduction. We also reuse empty cardboard boxes from incoming shipments for outgoing packaging to minimize waste generation.	
IV.Social issues (I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		(I) The Company is dedicated to promoting a harmonious working environment, fulfilling its corporate social responsibilities, and supports and follows the Universal Declaration of Human Rights, the United Nations Global Compact, the Declaration of Fundamental Principles and Rights at Work and other principles disclosed in the International Bill of Human Rights, together with the Labor Standards Act and related laws and regulations, when establishing internal management regulations. The Company also established the "Social Policy and Code of Conduct" in order to protect the basic human rights of all employees, customers and stakeholders and to safeguard public interests. The selection of vendors for dispatched or contracted labor strictly complies with local legal regulations. We rigorously review supplier qualifications and clearly define labor conditions, compensation, benefits, and safety	No difference.

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			<p>responsibilities. This ensures that dispatched or contracted personnel receive fair treatment and that their labor rights are protected, thereby fulfilling corporate social responsibility. In addition, when signing a transaction contract with a customer, the Company is also committed to comply with the Responsible Business Alliance (RBA) Code of Conduct, ensuring a safe working environment, that employees are respected and have dignity, environmentally friendly business operations, and ethical conduct.</p> <p>In 2023, the result of the human rights risk assessment conducted by the Company's Taiwan headquarters indicated that there were no high-risk employees related to the 13 items in the following 5 categories. At the same time, WT Microelectronics continues to raise awareness of human rights issues among all employees through various educational and training mechanisms, including promoting of the concepts during new employee orientation and providing related online courses through the E-Learning platform, WT Microelectronics Academy, which employees can access anytime.</p> <p>Human Rights Education Training Implemented in 2024: From September 2 to September 30, 2024, the Group conducted refresher training on "Social Policy and Code of Conduct (including Human Rights Policy)" for all employees. A total of 3,202 employees completed the course and passed the assessment, achieving a 100% pass rate. Additionally, training was provided for newly hired employees, with 232 employees required to attend, and all 232 successfully completed the training. (Data from Future Electronics will be included in the 2025 report).</p> <p style="text-align: center;">Items of the human rights risk assessment and management procedure assessment</p>	

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(II) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	✓		<table border="1"> <tr><td>* Provide a safe and healthy work environment</td></tr> <tr><td>* Elimination of illegal discrimination to ensure the fairness of job opportunities and remuneration</td></tr> <tr><td>* Prohibition of child labor</td></tr> <tr><td>* Prohibition of forced labor and human trafficking</td></tr> <tr><td>* Help employees maintain physical and mental health, achieve work-life balance</td></tr> </table> <p>(II) 1. The Group complies with the Labor Standards Act and related laws and regulations when setting salary and benefit measures, and provides better leaves and flexible hours than what is required by law. The Group also offers insurance policies and allowances, and encourage different wellness activities to attract and retain top talent. The Group continues to promote workplace diversity and equal opportunities for advancement, without discrimination based on gender, race, age, skin color, nationality, religion, marital status, sexual orientation, physical or mental disability, or any other reason. This promotes equal pay and promotion opportunities for all genders and ethnic groups. Through internal training and career planning, the proportion of female employees in the entire workforce is currently 47.1%, and the proportion of female managers in leadership positions is also 42.0%, promoting women's empowerment in a friendly workplace.</p> <p>Proportion of managers(according to gender)</p> <table border="1"> <thead> <tr> <th>Gender</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>42.0%</td> </tr> <tr> <td>Male</td> <td>58.0%</td> </tr> </tbody> </table>	* Provide a safe and healthy work environment	* Elimination of illegal discrimination to ensure the fairness of job opportunities and remuneration	* Prohibition of child labor	* Prohibition of forced labor and human trafficking	* Help employees maintain physical and mental health, achieve work-life balance	Gender	Percentage	Female	42.0%	Male	58.0%	No difference.
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			<p>Proportion of managers(according to age)</p> <table border="1"> <thead> <tr> <th>Age</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Age 30 and below</td> <td>3.33%</td> </tr> <tr> <td>31-49 years old</td> <td>64.07%</td> </tr> <tr> <td>50 and above</td> <td>32.60%</td> </tr> </tbody> </table> <p>In addition to a competitive fixed salary, quarterly or annual variable performance bonuses are paid according to the company's overall business performance, the extent of department specific goal achievement, and personal performance as well as the nature of an individual's role and responsibilities. The variable bonuses are management reviewed regularly for incentive and profit sharing. Long-term incentive bonuses are also made available as a means to defer rewards and create a link between managerial officers and key personnel and the company's long-term performance. Furthermore, the company has been an advocate for sustainable operations and employee stock ownership since September 2020. Employees (members) organize themselves and form the Employee Stock Ownership Committee. Employees will contribute fixed amounts from their monthly salaries, and the company will match their contributions. All contributions will be deposited into the trust accounts, effectively allowing employees and the company to share the fruit of business growth. The system not only makes it easier for the company to retain talent, but also helps employees accumulate wealth and prepare for retirement by saving small but regular sums.</p> <p>2.Employee benefit measures of the Group: Please refer to "Chapter 4. Overview of Operations V. Labor Relations" in the annual report.</p>	Age	Percentage	Age 30 and below	3.33%	31-49 years old	64.07%	50 and above	32.60%	
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Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
(III) Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?	✓		<p>(III) The company's most important asset is its employees. Creating a friendly workplace environment is one of the company's top priorities. In 2024, our company recorded 0 fire incidents and 0 casualties. Throughout the year, there were no disabling injuries. The Total Recordable Incident Rate (TRIR), fatality rate from occupational injuries, rate of serious disabling injuries, and Lost Time Injury Rate (LTIR) were all 0, which reflect occupational injury-related deaths, serious disabling injuries, and the frequency of disabling injuries resulting in lost work time, were both zero.</p> <p>1. Employee safety and health protection and fire prevention measures: Fire prevention management is divided by area, and the employees responsible for each floor conduct fixed-point fire safety equipment inspections every month and implement fire protection preparations and drills (self-defense fire drills) in March and July every year to prevent disasters before they occur. Personnel are sent to participate in fire drills organized by the management committee every year to learn about the park's escape and evacuation mechanisms and strengthen employees' escape and emergency response capabilities. In March every year, the outsourced firefighting agency carries out inspections and reporting. Special personnel conduct safety inspections every night to ensure that unnecessary power and lighting in the office are turned off.</p> Professional cleaners are arranged to maintain the workplace environment daily, including regularly sterilizing the work environment and cleaning air conditioners every year. Professional technicians are hired to periodically perform safety inspections and maintenance in accordance with the law. Employees must wear ID badges when entering and exiting the office. Visitors and guests must register at the reception desk, and shall not enter the office without permission. The Company	No difference.

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies												
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			<p>has signed a contract with a security company. The front gate is strictly monitored around the clock to maintain the safety of the office.</p> <table border="1"> <tr> <td>Daily</td> <td> <ul style="list-style-type: none"> • Cleaning and sanitation of conference rooms and public areas. • Daily fire source inspections. • Dedicated personnel for night time patrols. </td> <td>Monthly</td> <td> <ul style="list-style-type: none"> • Onsite physician services. • Vehicle safety inspections. • Emergency facilities inspections. • Fire safety equipment inspection. • Psychological Counseling. </td> </tr> <tr> <td>Quarterly</td> <td> <ul style="list-style-type: none"> • The Occupational Safety and Health Committee is convened to review the related strategies and implementation of solutions. • On-site physiotherapist services. </td> <td>Every 6 months</td> <td> <ul style="list-style-type: none"> • Implement self-protection and fire drills. • Carpet and environment cleaning. </td> </tr> <tr> <td>Annually</td> <td> <ul style="list-style-type: none"> • Test, repair, and maintain various fire safety equipment. </td> <td>Every 2 years</td> <td> <ul style="list-style-type: none"> • Check the public safety of the buildings. </td> </tr> </table>	Daily	<ul style="list-style-type: none"> • Cleaning and sanitation of conference rooms and public areas. • Daily fire source inspections. • Dedicated personnel for night time patrols. 	Monthly	<ul style="list-style-type: none"> • Onsite physician services. • Vehicle safety inspections. • Emergency facilities inspections. • Fire safety equipment inspection. • Psychological Counseling. 	Quarterly	<ul style="list-style-type: none"> • The Occupational Safety and Health Committee is convened to review the related strategies and implementation of solutions. • On-site physiotherapist services. 	Every 6 months	<ul style="list-style-type: none"> • Implement self-protection and fire drills. • Carpet and environment cleaning. 	Annually	<ul style="list-style-type: none"> • Test, repair, and maintain various fire safety equipment. 	Every 2 years	<ul style="list-style-type: none"> • Check the public safety of the buildings. 	
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			<ul style="list-style-type: none"> • Convene occupational safety meetings to review, coordinate, and provide suggestions for employee related health and safety matters, and stipulate the annual health and safety plan. • Maintenance of air conditioning equipment. • Sterilization of the entire office area. 	
			<p>2. Implementation of health protection and management:</p> <p>The company provides annual health check-ups and subsidies for employees, with a dedicated health management nurse to assist colleagues with health check-up consultations and recommendations. Through analysis of health examination results, the company identifies health issues and implements tiered management based on risk levels. High-risk employees are proactively scheduled for one-on-one health guidance and medical consultation recommendations with a physician. During physician interviews, cases requiring follow-up are identified for monthly return visits, tracking, and care.</p> <p>Based on the company's common health issues and in conjunction with current medical events, health promotion seminars are planned and held with diverse</p>	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
			<p>topics and hands-on experiences to enhance employees' health awareness and care knowledge. WT values employees' physical and mental well-being. In 2024, we provided health consultation channels with physicians, physical therapists, and psychologists, offering timely assistance, care, and emotional support to employees in need, improving employees' counseling awareness, and enhancing a healthy workplace environment.</p> <p>Each office has a first aid reporting window, AEDs in the building, and related training to effectively guide emergency medical technicians when an emergency occurs. Doctors are invited to provide health consultation services at the office, and irregularly organize health seminars to improve medical and healthcare knowledge. Automatic blood pressure monitors are provided at each workplace, caring for employees' health at all times.</p> <p>To ensure employees can work without worry, their family members are also an important concern for the company. Our group provides family members with the same discounted self-paid health examination packages available to current employees. In response to the annual fall/winter peak season for influenza, our company not only regularly promotes and encourages employees to get flu vaccinations but also advocates for early prevention concepts, which helps avoid the risk of serious complications or death after infection. Regarding employees' families, we also investigate employee needs through various channels to plan family-related topic seminars. After these events, we use feedback questionnaires to understand which related topics interest employees, and continue to arrange lecture activities that combine current affairs with health issues.</p>	

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			<p>3.Promotion of health activities: A multi-purpose classroom is provided exclusively for employees, a variety of sports courses are arranged and offered in coordination with the sports center, encouraging employees to develop good exercise habits, while raising their health management awareness.</p> <p>4.Four major plans for labor health protection and dedicate nursing rooms:</p> <p>(1) Prevention plan for illness caused by abnormal workloads Require all levels of management to actively care about the labor conditions of employees. If any health issues are found, they can report to the health management personnel for assistance and care. They can then arrange for health consultations and abnormal load assessments during monthly doctor consultations.</p> <p>(2) Prevention plan for illegal infringement during the performance of duties In 2024, our company added psychological consultation assistance channels and posted relevant information in the workplace. We also clearly specified complaint hotline numbers and dedicated email addresses in our work rules for colleagues to report when they experience sexual harassment, stalking harassment, or illegal infringement while performing their duties. To protect the rights of complainants, those handling complaints maintain confidentiality and do not disclose the complainant's name or other information that could identify them. Those handling complaints should document the complaint handling process in writing and follow the guidelines for preventing illegal infringement while performing duties. Related implementation records should be kept for 3 years.</p>	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
			<p>(3) Prevention plan for ergonomic hazards Prolonged sitting can cause chronic muscle, fascia, and intervertebral disc diseases. Therefore, using adjustable standing desks can significantly reduce such ergonomic hazards. Our company provides height-adjustable desks and adjustable chairs for employees, allowing them to customize their workstations according to individual needs. This enables workers to maintain proper sightlines and healthy postures while working. We also have standing rest areas to reduce prolonged sitting. Seven cleaning robots are available for cleaning staff to use, reducing repetitive movements. Health columns with relevant information are posted on each floor. We invite professional physical therapists for one-on-one consultations and health education to correct improper postures and provide relief exercises for discomfort. When necessary, treatments are provided, such as taping for carpal tunnel syndrome to alleviate pain.</p> <p>(4) Maternal health protection plan The Company does not have work shifts or night shifts. In addition to the legal requirements for pregnancy leave, maternity leave, and parental leave, to meet the needs of female employees for both child-rearing and work, the Company provides professional health and safety consultations for the pregnancy, postpartum, and lactation periods during the maternity protection period, as well as priority parking spaces and other workplace optimization measures. We also provide related books in the reading area, such as "Mom and Baby" and "Parent-Child World" magazines for borrowing. In order to care for female employees with nursing needs, a comfortable nursing space has been</p>	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
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(IV) Does the company set up effective career development and training programs for its employees?	✓		<p>created for the mothers. The space is climate controlled and access is monitored and limited to specific personnel. Complete fire safety equipment that complies with government regulations is installed in the space. Several considerate pieces of equipment are provided, including a fridge dedicated to storing the mothers' milk, a freezer, and bottle sterilizer.</p> <p>(IV) The Group's Training & Development Roadmap was developed by dedicated units for formulating annual training programs, and courses developed are based on functional attributes and grades to enhance employees' professional competence and knowledge.</p> <ol style="list-style-type: none"> 1. New Employee Orientation: We assist new hires to assimilate into the new work environment through various training activities and a mentoring system, and assist them to identify with the corporate culture and management principles. 2. Functional Expertise Training: All units have developed employees' relevant professional skills and knowledge through internal and external training and OJT. 3. Leadership Development: We provide tailor-made management and leadership modules for employees at various levels to help improve management skills and foster leadership thinking among department heads. This equips employees with the necessary know-how and drives them to lead their teams in achieving the organization's goals. 	No difference.
(V) Does the Company comply with relevant laws and international	✓		(V) The Group currently has Supplier's Commitment for Corporate Social Responsibilities, Hazardous Substances Management Policies and Conflict Minerals Policies as sustainable supply chain policies. The Group also strengthens the promotion of green high-efficiency semiconductor component products and enables	No difference.

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
standards in relation to customer health and safety, customer privacy, marketing, and labeling of products and services, and has it established relevant consumer or customer protection policies and grievance procedures?			customers to design and produce high-quality products that are environmentally friendly, low-consumption, and high-efficiency with both forward-looking and sustainable concepts. The Group has already a customer complaint procedure in place to collect customer feedback about products and services. The complaints are filed to the competent units to analyze the cause, and keep track of improvements.	
(VI) Does the company have a supplier management policy, require suppliers to comply with regulations on environmental protection, occupational safety and health, and labor	✓		(VI) Our company aims to establish long-term cooperation with general affairs suppliers who share common values. At the management level, we have established a "Supplier Code of Conduct" for suppliers and require them to sign and return a "Supplier Corporate Social Responsibility Commitment" and complete an online "Supplier Self-Evaluation Form". The procurement unit analyzes relevant risks across different dimensions including human rights, labor practices, consumer relations, ethical management, environment, and health and safety through these self-assessment forms, and subsequently plans to enhance general affairs suppliers' sustainability awareness to avoid major deficiencies or illegal situations. To maintain procurement quality, we conduct annual evaluations of general affairs	No difference.

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies												
	Yes	No														
rights, and what is its implementation status?			<p>suppliers whose annual transaction amount reaches NT\$1 million or with transaction frequency of 12 times or more. The evaluation scope includes supplier delivery quality, delivery time, service capability, ESG implementation, environmental protection, and occupational safety and health. The evaluation results are classified into four grades: A, B, C, and D, as shown in the table below, with deficiency tracking and improvement conducted for suppliers rated C and D. In 2023, two suppliers were rated C, with one being replaced in 2024 and the other improving to a B rating after guidance and improvement, thus maintaining the cooperative relationship.</p> <p>In 2024, the qualification rate (grade C or above) for Taiwan and China region evaluations reached 100%, with A-grade suppliers accounting for 80.0%. Four suppliers were rated C, and while providing guidance and assistance for improvement, we also sought alternative suppliers to enhance supply chain resilience and maintain supply levels and quality requirements. In the future, these evaluation standards will also be incorporated into overseas operating locations.</p> <table border="1"> <thead> <tr> <th>Grade</th> <th>Number of Suppliers</th> <th>Subsequent Management Measures</th> </tr> </thead> <tbody> <tr> <td>A (Above 80)</td> <td>92</td> <td>Priority procurement</td> </tr> <tr> <td>B (70~79)</td> <td>19</td> <td>Maintain normal</td> </tr> <tr> <td>C (60~69)</td> <td>4</td> <td>Reduced procurement. Procurement unit notifies suppliers of evaluation results; suppliers make improvements based on evaluation results. If</td> </tr> </tbody> </table>	Grade	Number of Suppliers	Subsequent Management Measures	A (Above 80)	92	Priority procurement	B (70~79)	19	Maintain normal	C (60~69)	4	Reduced procurement. Procurement unit notifies suppliers of evaluation results; suppliers make improvements based on evaluation results. If	
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			<p>promotion, the quality of green procurement for both WT and suppliers was enhanced bilaterally, allowing suppliers to better grasp subsequent sustainability planning directions. The supplier conference will continue to be held in subsequent years and is planned to be implemented at other overseas locations, with the aim of maximizing sustainable development benefits from top to bottom through supply chain cooperation.</p> <p>When a contracted construction unit enters the Company for construction, the unit is required sign the health and safety commitment and the construction must comply with the Occupational Safety and Health Act, in order to protect the health and safety of the contractors. Contractors must abide by the Company's "Ethical Values and Business Practice Principles" and require their staff stationed in the Company to complete relevant ethics education and training.</p> <p>When purchasing goods, the Group complies with environmental regulations and industry regulations, such as conflict minerals. In addition, the official website of major international suppliers that the Company deals with disclose statements that their products comply with relevant environmental regulations. To achieve sustainable development and prosperity, the Company will focus on environmental, social, and corporate governance aspects in the future. We will optimize the evaluation criteria and content, and review the supplier audit system to conduct key supplier evaluations.</p>	
V. Does the Company adopt internationally widely recognized	✓		The main framework of the Company's sustainability report is based on the Global Reporting Initiative (GRI) standards, and the core options act as the principles for disclosure. The Company adopted the Task Force on Climate-related Financial Disclosures (TCFD) and	No difference.

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
standards or guidelines when producing sustainability reports and reports disclosing the Company's non-financial information? Do the reports above obtain assurance from a third party verification unit?			Sustainability Accounting Standards Board (SASB). The third party verification of the Report was conducted by BSI Taiwan Branch, BSI Taiwan, according to the core options of the GRI Standards and class 1 medium guarantee of the AA1000 guarantee standards V3. It was uploaded to the Market Observation Post System and company website before August 31, 2024.	
<p>VI. If the Company has established sustainable development principles based on Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the principles and their implementation: The Company has established the WT Microelectronics Co., Ltd. "Sustainable Development Best Practice Principles" to fulfill its social responsibilities. There is no difference between actual operations and the Company's best practice principles.</p>				
<p>VII. Other key information useful for explaining the status of sustainable development implementation: (I) Social responsibility: 1. Based on resource integration and allocation, WT Group designates WT Microelectronics and WT Foundation as the primary entities for social contribution and public welfare investments. 2. In addition to upholding integrity in business operations, serving customers, caring for employees, and giving back to shareholders, the company established the WT Education Foundation in December 2014. The current chairman is Yang Ming-Chi. With the mission of contributing to society, the foundation initially focused on supporting underprivileged education but has since expanded its objectives to include diverse and inclusive cultural topics, sustainability, and international development. It aims to further support cultural and</p>				

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
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			<p>educational sectors and make a broader social impact. On May 2, 2024, during the Second Meeting of the Fourth Board of Directors, a proposal for transitioning the foundation’s supervisory authority was approved. Following this decision, on August 12, 2024, the Ministry of Education officially approved the transition of its supervisory authority to the Ministry of Culture. Subsequently, on September 18, 2024, the New Taipei District Court approved the legal entity registration change, and the foundation was officially renamed the WT Foundation.</p> <p>3. The foundation’s CEO reports on its implementation status and operational performance to the Board of Directors annually. The 2024 annual performance report was presented at the Board meeting on October 30, 2024. The total donations and self-initiated activities from WT Foundation and WT Microelectronics amounted to NT\$15.37 million, supporting various organizations and initiatives, including: “Shining Hope- a Photography-Inspired Learning Program”, ”One-on-One Online Reading Program”, ”Junyi International Experimental High School – Humanities, Arts, and Cultural Literacy Program”, “Zhengmin Elementary School Public-Private Partnership Sponsorship Program in Yunlin County”, “WT College of Social Sciences Young Talent Fund at National Chengchi University”, “Lovely Taiwan Foundation – Operation ShenNong”, “Taiwan Weightlifter Fang Wan-Ling – Paris Olympics Preparation Fund”, ”Chinese Taipei Marathon Association – Carbon Reduction Certification and Green Event Promotion”, ”Taipei Tech Formula Racing Team (TTR) – Domestic and International Competition Participation”.</p> <p>4. For information on the Company's corporate social responsibility, please refer to the Company's website: https://esg.wtmec.com/.</p> <p>5. The Group responds to government decrees and employs people with physical and mental disabilities in accordance with the People with Disabilities Rights Protection Act.</p> <p>(II) Environmental protection: The Group is an electronic parts supplier with no factories for manufacturing. The Group is mainly based on the promotion of environmental protection through offices and warehouses. The Taiwan and Hong Kong logistic centers have received ISO 14001 Environmental Management System certification. The effective period of the latest certification is from October 15, 2024, to October 14, 2027. The Company hopes to become a pioneer in a circular economy, and is actively recycling and reusing empty cardboard boxes, selecting packaging materials that are recyclable and degradable for logistics operations, and reducing the use of materials that are not environmentally friendly to protect the environment and ecology. The Company promotes paperless operations in offices, encourages</p>	

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			<p>employees to reduce paper use via e-mail and scanning and storing documents in electronic form, in order to accelerate the transition to paperless operations. Recyclable and reusable resources are donated to social welfare organizations or sent to legal waste processing agencies for recycling, such as office furniture, electric appliances, IT and computer equipment, avoiding resource waste and reducing the burden on the planet. In addition, in daily office management, we continue to reduce the purchase of disposable consumables, give priority to the use of durable recyclable products, strengthen waste reduction and carbon reduction promotion for employees, and implement waste classification and resource recycling and reuse with the goal of reducing the amount of waste.</p> <p>In 2024, centralized management of IC waste was implemented in the Taiwan region to ensure proper handling by relevant operators, with a total of 0.87 metric tons of IC waste processed this year. In the second half of this year, we also added a paper bag and plastic bag recycling program, making reusable paper bags and plastic bags available for colleagues to freely use. This will continue in subsequent years, and we plan to promote it with the New Taipei Zhonghe Headquarters Management Committee. In the future, this action will also be promoted to WT's overseas locations to jointly achieve the goals of resource recycling and waste reduction.</p> <p>In daily office management, we continue to reduce the procurement of disposable consumer goods, prioritize the use of durable and recyclable products, strengthen waste reduction and carbon reduction promotion among colleagues, and implement waste sorting and resource recycling. The waste reduction plan has been extended to various meetings held within the company, optimizing and transforming them under the premise of environmental friendliness and enhancing sustainable development goals. We adopt plastic-free and disposable-free venue arrangements, with the principle of not using disposable tableware and plastic bags. In terms of venue setup, we use artificial flower arrangements to increase reusability, and replace bottled water with glass cups on tables to reduce waste quantity and gradually achieve the ultimate goal of zero plastic use.</p> <p>We also remain committed to environmental sustainability through community greening, ecological conservation, resource recycling, and second-hand sharing initiatives. In 2024, we adopted four coastal areas in New Taipei City—Baishawan Beach, Laomei Green Reef Beach, Kite Park Beach, and Zhongjiao Bay—organizing monthly beach cleanup events. A total of 284 employees participated, collecting 1,348.9 kg of marine waste. We also promoted <i>Earth Hour</i> by encouraging employees to turn off non-essential lights and electronics for one hour, raising awareness of climate change and energy conservation.</p>	
(III) Human rights:			The Group values stakeholders' interests and set up a stakeholder section on the Company's website to provide a good communication	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
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<p>platform, in order to understand the reasonable expectations and needs of stakeholders. Whether the internal or external issues are questions, complaints, or suggestions in the economic, social and environmental aspects, the Group shall always uphold the principle of good faith to properly handle and provide feedback or improvement plans to achieve effective communication.</p>				

Climate-related information of TWSE/TPEX listed companies

I. Implementation status of climate-related information:

1. Description of the monitoring and governance of climate-related risks and opportunities by the Board of Directors and management:

Climate change is a common issue faced by all players around the world. As a distributor in the electronic component industry, the Company has operating locations, partners, suppliers, etc., all over the world, which will all be affected by climate change. The governance structure of the Company acknowledges the potential impact of climate change on operations and long-term development. Since 2021, we have been actively promoting related management mechanisms and operations, formulating policies and goals, and investing resources in assessing and researching transformation plans. In the future, we will continue to track the achievement of goals and adopt more proactive action plans.

Climate governance framework:

Board of Directors	The highest decision-making unit for climate change risk management is responsible for approving relevant risk management measures, tracking the implementation of climate-related risk management, guiding decision-making response plans, and supervising the implementation results and goal achievement of the plans.
Sustainable Development Committee	A functional committee established by directors and independent directors regularly reports to the Board of Directors the results of climate change risk and opportunity assessments and guides the implementation of climate risk and opportunity management.
Risk management team	It is composed of the Accounting Officer and other senior executives of the sustainability management team to coordinate and plan risk management processes such as identification of risks and opportunities, and planning of response plans. Regularly confirm implementation results and integrate climate change risk management reports.
Functional/Business units	Regularly conduct assessment and analysis of climate change risks and opportunities, plan and implement response plans, and regularly report implementation results and performance.

2. Description of how the identified climate risks and opportunities affect the operations, strategies, and finances of companies (short term, medium term, and long term) :

In 2024, the Company re-examined the ranking of risks and opportunities identified in 2021, consider implementation benefits, and select projects that may have an impact in the short term (1 to 3 years). After understanding the current implementation status of relevant issues, we re-evaluated the level of impact. Financial impact assessment identified 3 key risks that require continued attention and 2 major opportunities.

Key risks:

Risk factor	financial impact	Response strategies and plans
Increased severity and frequency of extreme weather events (typhoons, storms, etc.)	<ul style="list-style-type: none"> • Decreased asset value • Reduced asset service life (Note 1) 	<p>Short term: Understand meteorological information in real time, plan prevention and response measures accordingly for different natural disasters, and continue to maintain full communication with the park management center.</p> <p>Mid-term: It mainly focuses on transferring and diversifying risks, and purchasing relevant property insurance. The location of important configurations is continuously evaluated and needs to be located in an area less affected by the climate.</p> <p>Long term: When choosing to add/relocate an operating location, the assessment items include climate change factors (such as flood prevention, earthquake prevention, etc.). (Note 4)</p>
Extreme climate and high temperatures	<ul style="list-style-type: none"> • Increased operating costs (Note 2) 	<p>Short term: When purchasing, priority is given to products with energy-saving labels, including office environments, electrical equipment, office machines, etc. Energy-saving facilities are installed, and the energy-saving results of each unit are regularly reviewed. Continue to promote energy conservation and various activities, and integrate the concepts into the habits of all colleagues, with the aim of reducing energy dependence.</p> <p>Mid-term: Continuously review whether the replacement plan is in line with the latest trends to ensure that the energy efficiency of the relevant equipment used meets expectations.</p> <p>Long term: Establish a stable energy supply strategy, including seeking alternative energy and developing renewable energy.</p>
Extreme weather events impacting supply chain logistics	<ul style="list-style-type: none"> • Increased cost of capital (Note 3) 	Strengthen communication with customers, including exchanging information on the impacts of climate change, to reduce the impact of the effect on supply chain logistics.

Note 1: Based on WT Microelectronics' internal assumptions and calculation factors, the maximum financial impact may be NT\$50 million approximately.

Note 2: Based on WT Microelectronics' internal assumptions and calculation factors, it may cause a financial impact of NT\$14.5 million approximately per year in the future.

Note 3: Based on WT Microelectronics' internal assumptions and calculation factors, it may cause a financial impact of NT\$500,000 approximately per day.

Note 4: Short term: 1 to 3 years. Medium term: 3 to 5 years. Long term: Over 5 years.

Climate change opportunities:

Opportunity factors	financial impact	Response strategies and plans
Reduced capital acquisition cost	Reduced operating costs	Continue to pay attention to the sustainability indicators related to the organization and the performance of the sustainability indicators related to the organization. Actively communicate green financing conditions with financial institutions. By the end of 2024, the Company has reached 5 green financing interest rate agreements.
Develop/exp and low-carbon products or services	Increased demand for products leads to increased revenue	Short term: Plan product application and category analysis work, and define low-carbon products. Mid-term: Continue to track the technology application capabilities of the vendor and improve the support capabilities for the vendor's low-carbon products. Long term: Actively market low-carbon products to customers and increase the sales proportion of low-carbon products.

3. Description of the financial impacts of extreme climate events and transitional actions:

Evaluated based on WT Microelectronics' internal assumptions and calculation factors.

- (1) The severity and frequency of extreme weather events have increased, resulting in a reduction in the service life of assets, which may result in a maximum financial impact of NT\$50 million approximately.
- (2) Extreme climate and high temperatures have caused an increase in operating expenses, which may result in a financial impact of NT\$14.5 million approximately per year in the future.
- (3) Extreme weather affects supply chain transportation, causing an increase in capital costs, which may result in a financial impact of NT\$500,000 approximately per day.

4. Description of how the identification, evaluation, and management of climate risks are integrated in the overall risk management system:

Risk management team held four meetings in 2024, inviting each functional/business unit to identify risks and opportunities, assess financial impacts, and discuss response plans. The evaluation and planning results will be incorporated into the operation promotion plan of relevant units and reported to the Board of Directors periodically as reference for governance.

The Company will continue to follow the climate change risk management process by referencing the TCFD recommendations to identify risks and opportunities, evaluate response strategies, and conduct regular internal and external reporting.

Climate change risk assessment process:

Risk item inventory	Key risk analysis	Financial impact assessment of risks and opportunities	Response planning and reporting
Identify possible risks and opportunity projects with reference to TCFD recommendations, relevant domestic and foreign regulations, and expectations of external stakeholders.	Analyze and identify key risks based on the risk occurrence time interval, risk occurrence possibility, risk possible location, and degree of risk impact. Sort the analysis results in a quantitative manner and select the top three risk and opportunity items as key risks.	Consider the possibility of risks/opportunities occurring and the extent to which they affect operations, and evaluate the possible financial impact items and extent.	For key risks and opportunities, the degree of financial impact is considered, response strategies are evaluated (mitigation, control, transfer, and tolerance), and response plans are planned. Reporting is performed in accordance with internal management procedures. Implementation results are regularly disclosed in the sustainability report.

5.If scenario analysis is used to assess resilience against climate change risks, the scenario, parameters, assumptions, analysis factors, and major financial impacts should be described:

The Company selects the RCP 8.5 scenario for physical risks and the national target scenario for transformation risks. We refer to information such as regulatory changes, external entity environment, issues of concern in sustainability evaluation, etc., as the basis for annual climate change risk assessment.

6.If there is a transitional plan for responding to climate-related risks, the content of the plan and the indicators and targets for identifying and managing physical risks and transition risks should be described:

The climate change risks and issues caused by global warming may create unexpected operational impacts. Regarding the 2050 net zero commitment and path planning, the Company is committed to achieving the goal of net zero emissions by 2050 by reducing greenhouse gas (GHG) emissions and supporting the transition to a low-carbon economy. The Company has set the following short-term and long-term goals:

- (1) Starting in 2024, we plan to reduce greenhouse gas emissions by 3% to 5% annually, and identify feasible solutions to reduce Scope 3 emissions.
- (2) Short-term goal: Reduce Scope 1 and 2 greenhouse gas emissions by 50% before 2035 relative to 2022.
- (3) Long-term goal: Realize net zero by 2050.

In order to achieve the goals, the Company is implementing the following initiatives:

- (1) Improve the energy efficiency of operating facilities.
- (2) Invest in renewable energy and energy storage.
- (3) Investigate the evaluation and purchase of green energy or other alternative renewable energy certificates.
- (4) Encourage outsourced transportation fleets to adopt electric trucks.
- (5) Work with suppliers to reduce their greenhouse gas emissions.
- (6) Work with customers and other stakeholders to develop innovative solutions to reduce Scope 3 greenhouse gas emissions.

Develop clean technologies that target green energy, energy storage, and efficiency

As the importance of clean technologies becomes increasingly prominent, the Company has targeted the following three major areas through continuous investment and technological innovation: green energy, energy storage, and efficiency to provide high-quality solutions.

In terms of green energy, we focus on the application of renewable energy, such as solutions to improve conversion efficiency in solar photovoltaic systems. These energy sources help reduce reliance on fossil fuels while producing electricity without causing pollution, thereby reducing carbon emissions.

Energy storage is another key area. The Company's efforts in this area include the development of highly efficient energy storage system solutions and resilient grid applications to cope with extreme weather and environmental changes. These systems can store electricity during peak generation times and provide a stable power supply during off-peak hours.

In terms of efficiency, we focus on improving energy efficiency in high-energy-consuming industries (such as manufacturing and transportation). According to the International Energy Agency (IEA), 46% of global electricity is used in motor equipment. The introduction of high-efficiency motors and advanced control technology, combined with new semiconductor materials, can effectively improve energy efficiency.

7.If the internal carbon pricing is used as a planning tool, the basis of the pricing should be stated:

The Group will continue to plan the implementation of internal carbon pricing measures.

8.If climate-related goals are set, information on the covered activities, scope of greenhouse gas emissions, planning timeline, and progress achieved annually should be stated. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the goals, the source and quantity of carbon offsets or the number of RECs used for carbon reduction should be stated:

In 2024, following the ISO 14064-1:2018 greenhouse gas inventory standard, WT convened a "Greenhouse Gas Inventory Promotion Task Force Meeting" and completed the identification of significant indirect emission sources for that year across all operating locations of the parent company and Taiwan subsidiaries included in the consolidated financial statements.

This year, in addition to the inventory of individual companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inventory scope has been expanded to include business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Additionally, upstream and

downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been included in the inventory scope. These inventories have been verified by a third party, BSI Taiwan Branch (BSI Taiwan), in accordance with ISO 14064-1 and ISO 14064-3 relevant regulations, with the verification certificate expected to be obtained in April 2025. Additionally, in 2024, all operating locations of the parent company and subsidiaries in the consolidated financial statements have been included in the self-inventory, with plans to complete 100% external verification of greenhouse gas inventories by 2027 at the latest.

In 2024, WT Taiwan division signed contracts with energy companies to purchase 155,189 kWh of green electricity (including 152 green energy certificates registered with the National Renewable Energy Certificate Center). The certificate numbers are 22SP0003-B024004753~4775、22SP0003-B024005854~5876、22SP0003-B024006946~6969、22SP0003-B024007656~7677、22SP0003-B024009161~9196、22SP0003-B024009977~10000. These have been declared to offset our company's consumption of 155,000 kWh of conventional electricity during 2024 (equivalent to approximately 76.81 tons of CO₂e emissions).

Starting from 2024, we aim to reduce greenhouse gas emissions by 3-5% annually. By 2035, we commit to reducing Scope 1 and Scope 2 greenhouse gas emissions to 50% of the 2022 levels. We are dedicated to reducing greenhouse gas emissions and promoting clean technology industries. We will review and adjust our strategies annually to achieve net-zero emissions by 2050.

9.Greenhouse gas inventory, assurance, and reduction objectives, strategies, and specific action plans (to be filled in 2 and 3).

II. The Company's greenhouse gas inventory and assurance in the past two years:

1.Greenhouse gas inventory information

<p>Description of the emission volume (tons CO₂e), emission intensity (tons CO₂e/million NTD) and scope of information of greenhouse gases in the past two years.</p>
<p>In 2024, following the ISO 14064-1:2018 greenhouse gas inventory standard, WT convened a "Greenhouse Gas Inventory Promotion Task Force Meeting" and completed the identification of significant indirect emission sources for that year across all operating locations of the parent company and Taiwan subsidiaries included in the consolidated financial statements.</p>
<p>This year, in addition to the inventory of individual companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inventory scope has been expanded to include business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Additionally, upstream and downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been included in the inventory scope. These inventories have been verified by a third party, BSI Taiwan Branch (BSI Taiwan), in accordance with ISO 14064-1 and ISO 14064-3 relevant regulations, with the verification certificate expected to be obtained in April 2025.</p>

Scope 3 emissions in 2024 have increased compared to 2023 due to the expanded inventory scope, which now includes, in addition to individual companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inclusion of business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Furthermore, upstream and downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been incorporated into the inventory boundary. WT plan to continue monitoring carbon emissions from our overseas operations.

Greenhouse gas emissions (Market-Base) in the most recent 2 years are as follows:

Year	Scope 1 (CO _{2e} -t)	Scope 2 (CO _{2e} -t)	Intensity (CO _{2e} -t/NT\$ million)	Scope 3 (CO _{2e} -t)
2023	110.0573	1,431.8865	0.0041	373.4026
(Verified regions)	1,541.9438			
2024	101.7286	1,388.7021	0.0017	19,956.2623
(Verified regions)	1,490.4307			

In 2024, the verified total Scope 1 and Scope 2 greenhouse gas emissions in the area amounted to 1,490.4307 metric tons of CO_{2e} (a 3.35% decrease compared to 2023). In order to complete the greenhouse gas inventory for all operational sites of the group by 2025, and to complete the external verification inventory schedule before 2027, we have already initiated the self-inventory process for overseas locations in 2024. In subsequent years, we will continue to track and compile emissions data from overseas locations to confirm whether the group's reduction targets are being implemented. Our company will continue to pursue reduced carbon emissions impacts on the environment, steadily progressing toward our net-zero carbon emissions goal.

2. Greenhouse gas assurance information

Description of the assurance status in the last two years as of the publication date of the Annual Report, including the scope of the assurance, the assurance agency, the criteria for the assurance, and the assurance comments.

The Company has set individual companies and the operating locations of Taiwan subsidiaries included in the consolidated financial statements as the organizational boundaries according to ISO 14064-1:2018 standards. We also follow the Greenhouse Gas Protocol established by the World Business Council for Sustainable Development to conduct annual greenhouse gas inventories. The assurance of Scopes 1, 2, and 3 were completed by the BSI Taiwan Branch, BSI Taiwan, in accordance with ISO 14064-1 and ISO 14064-3 standards. The assurance results are as follows: Scopes 1 and 2 are at the reasonable guarantee level, and Scope 3 is in the negotiation process.

III. Greenhouse gas reduction objectives, strategies, and specific action plans:

Description of the greenhouse gas reduction base year and its data, reduction objectives, strategies, specific action plans, and achievement of reduction objectives.

In response to the national greenhouse gas reduction policies and developments, and to achieve the sustainable development goals of energy conservation and carbon reductions, the "Greenhouse Gas Inventory Promotion Committee" was formed to continuously implement internal greenhouse gas inventories for the Group. This year's Scope 3 emissions have increased due to the expanded inventory scope, which now includes, in addition to individual companies' indirect GHG emissions from imported energy (purchased electricity: Category 2), fuel- and energy-related activities (Category 4), and waste generated in operations (Category 4), the inclusion of business travel (Category 3), employee commuting (Category 3), and capital goods (Category 4) in Taiwan. Furthermore, upstream and downstream transportation and distribution (Category 3) for all inbound and outbound shipments across the entire Group (excluding Future Electronics) have also been incorporated into the inventory boundary. In subsequent years, we plan to continue expanding the carbon emissions inventory to include more overseas operational sites.

Year	Scope 1 (CO ₂ e-t)	Scope 2 (CO ₂ e-t)	Intensity (CO ₂ e-t/NT\$ million)	Scope 3 (CO ₂ e-t)
2023	110.0573	1,431.8865	0.0041	373.4026
(Verified regions)	1,541.9438			
2024	101.7286	1,388.7021	0.0017	19,956.2623
(Verified regions)	1,490.4307			

In 2024, the verified total Scope 1 and Scope 2 greenhouse gas emissions in the area amounted to 1,490.4307 metric tons of CO₂e (a 3.35% decrease compared to 2023). The intensity was 0.0017 metric tons of CO₂e per million dollars. The Company has achieved our expected reduction targets and will continue to conduct inventory statistics. In subsequent years, we will incorporate Scope 3 disclosures for the entire group. Through statistical data, we will implement reduction strategies for hotspots with high emissions, ensuring that the group's reduction targets can be effectively implemented.

The Company is committed to planning for a 3-5% annual reduction in greenhouse gas emissions starting from 2024. We will also devise feasible solutions to reduce Scope 3 emissions. By 2035, we aim to reduce greenhouse gas Scope 1 and Scope 2 emissions by 50% compared to 2022, ultimately achieving the goal of net-zero emissions by 2050. To achieve these goals, the following strategies will be implemented:

- (1) Improve the energy efficiency of operating facilities.
- (2) Invest in renewable energy and energy storage.
- (3) Investigate the evaluation and purchase of green energy or other alternative renewable energy certificates.
- (4) Encourage outsourced transportation fleets to adopt electric trucks.
- (5) Work with suppliers to reduce their greenhouse gas emissions.
- (6) Work with customers and other stakeholders to develop innovative solutions to reduce Scope 3 greenhouse gas emissions.

Promote specific actions on the five main themes of energy conservation in 2024.

1. Green energy plan:

- (1) The Company has invested 1.428 million RMB to install a 100kW rooftop solar power generation system at our Shanghai business location. The system was connected to the grid and activated in the first quarter of 2024. It generates approximately 8,100 kWh of electricity per month, primarily for self-consumption.
- (2) In 2024, WT Taiwan division signed contracts with energy companies to purchase 155,189 kWh of green electricity (including 152 green energy certificates registered with the National Renewable Energy Certificate Center). The certificate numbers are 22SP0003-B024004753~4775 、 22SP0003-B024005854~5876 、 22SP0003-B024006946~6969 、 22SP0003-B024007656~7677 、 22SP0003-B024009161~9196 、 22SP0003-B024009977~10000. These have been declared to offset our company's consumption of 155,000 kWh of conventional electricity during 2024 (equivalent to approximately 76.81 tons of CO₂e emissions). In the future, we will continue to increase the proportion of renewable energy usage through methods such as purchasing green electricity or buying renewable energy certificates.

2. Reduce energy consumption:

- (1) Add timers to equipment to automatically enable energy-saving mode.
- (2) Gradually review and replace equipment that has become ineffective due to obsolescence.
- (3) Automatically turn off non-essential lighting equipment during lunch breaks.
- (4) Set the air-conditioning temperature between 26°C to 28°C, and use it moderately with a circulating fan.
- (5) Implement zoning control for lighting fixtures and air-conditioning power supplies, and install timers.
- (6) Regularly dispatch personnel to inspect whether the power of lighting, air conditioning, projection equipment, etc., that are not in use is turned off.

3. Enhanced performance:

- (1) Regularly maintain high-energy consumption equipment.
- (2) Install shades to lower the temperature.
- (3) In 2024, all fluorescent lights in 18th-floor of Zhonghe Headquarters were replaced with LED lamps with both energy-saving and environmental protection labels. It is estimated that approximately 43,212 kilowatt hours of electricity will be saved every year.

4. Energy-saving equipment:

- (1) Priority is given to purchasing high-efficiency, energy-saving equipment and products with green labels.
- (2) White or light colors are chosen for walls and ceilings to increase the reflection of light.
- (3) For lighting in public spaces that is less frequently used, infrared movement sensor switches are used.

5. Employee participation:

- (1) Add a monthly electricity subsidy for employees' electric vehicles in Taiwan to encourage colleagues to replace traditional fuel vehicles with EVs.
- (2) Implement waste classification and avoid wasting standby power.
- (3) Encourage employees to use public transportation or ride sharing when commuting to and from work, on business trips, and when traveling.

(VI) The state of the Company’s performance in the area of ethical corporate management, any deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
I. Establishment of ethical corporate management policies and programs				
(I) Does the Company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	✓		(I) The Company has approved the establishment of the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct” through Board of Directors resolution, and issued the “UNCAC Anti-corruption Policy,” “Social Policy & Code of Conduct,” and “Anti-corruption, Anti-bribery, Anti-money laundering Policies” after being signed by the Chairman. All principles and policies have been disclosed on the Company's website; In addition, in August 2024, the Sustainable Development Committee and the Board of Directors approved and issued the 2023 Sustainability Report, to convey the performance and results of the Company's social responsibility fulfillment to the stakeholders. The Group's senior management and members of the Board of Directors are committed to upholding their responsibility of supervision based on ethical concepts when performing their duties, in order to create a sustainable business environment.	No difference.
(II) Whether the Company has established an assessment mechanism for the risk of unethical conduct;	✓		(II) The Company explicitly prohibits unethical conduct such as offering and acceptance of bribes, offering or acceptance of improper benefits, offering or promising facilitating	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?</p> <p>(III) Does the Company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?</p>	✓		<p>payment, providing illegal political contributions, engaging in unfair competition, providing improper charitable donations or sponsorships, breach of trade secrets and damages to the interests of stakeholders, etc., in the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct." The Company has taken preventive measures and conducted educational advocacies. We regularly analyze and evaluate business activities within our scope of operations that pose higher risks of dishonest behavior. For potential activities and operational procedures with a higher risk of dishonest behavior, the Company has established comprehensive and effective control mechanisms in both accounting and internal control systems. Based on the risk assessment results, we formulate annual audit plans to implement the ethical management policy.</p> <p>(III) The Company engages in commercial activities based on the principles of fairness, honesty, trustworthiness and transparency. The Board of Directors approved the resolution to formulate the "Procedures for Ethical Management and Guidelines for Conduct," specifying the matters the Company's personnel shall be aware of when performing business. It includes clear operating procedures and guidelines for each program, penalties, complaints, and related disciplinary measures. The scope of application of the</p>	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
			Procedures and Guidelines include the Company and the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company. The Procedures and Guidelines are promoted to new employees and on the Company's internal website. They are implemented in operations to include ethical management in the employee performance evaluations and human resources policies. Personnel of the Company who commit material breaches shall be terminated or dismissed according to the relevant laws or the Company's human resources guidelines. The Company also regularly reviews and makes corrections to the implementation of the plan.	
II. Implementation of ethical corporate management (I) Does the company evaluate the ethical records of parties it does business with and stipulate ethical conduct clauses in business contracts?	✓		(I) Before engaging with customers or suppliers, the Company always seeks to understand their past ethical performance. When deemed necessary, we enter into contracts with the trading partners that include integrity clauses. For instance, the trading partners are committed not to accept or solicit bribes, gifts, shopping vouchers, or any other improper benefits. They also pledge to conduct all business activities	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(II) Does the company have a unit that supports ethical management practices on a full-time basis under the Board of Directors, and reports the ethical management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors and oversees the operations?	✓		<p>in a fair, just, transparent, and honest manner based on the principle of integrity and trustworthiness. The Company's financial trading partners are limited to banks and securities companies regulated by the Banking Act or the Securities and Exchange Act of the Republic of China. The rights, obligations and transaction conditions of both parties are clearly stipulated in the general agreement for opening an account and the credit contract or underwriting contract. Both parties shall comply with the contract to implement the ethical management policy.</p> <p>(II) In order to improve the ethical corporate management, the HR, Legal and Auditing Office jointly form an Ethical Management Team under the Board of Directors and the Chief Human Resources Officer serve as the leader of the team, decentralizing the formulation and supervision of ethical corporate management policies and preventive measures based on the work responsibility and scope of each unit, to ensure the implementation of the Ethical Corporate Management Best Practice Principles.</p> <p>In addition, the Ethical Management Team reports the implementation of ethical corporate management in the previous year to the Board of Directors every year, to assist the Board of Directors in assessing whether the ethical corporate management measures established by the Company are operating effectively. On January 14, 2025, the</p>	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
			<p>implementation of ethical management reported to the Board of Directors. The implementation status in 2024 is as follows:</p> <ol style="list-style-type: none"> 1. Education and training In addition to promoting ethics and integrity as the core values of the Company to all employees, the task group also provides education and training to new employees to advocate the matters which require attention when conducting business. 2. Communication channels Employees can also respond to and communicate with management and the HR unit through multiple channels (including the Company's website, internal email system, etc.). 3. Reporting procedures and whistleblower protection There is a whistleblowing platform for any violation of the code of conduct on the Company's website, providing a channel for whistleblowers to report illegal activities of the Company's personnel. The Ethical Management Team is responsible for accepting the reported cases, forwarding these cases to the highest supervisors of the relevant units for investigation, and tracking the final result of each cases. The identity of the whistleblower and the contents of the report shall be kept confidential, and a complete record of the acceptance, investigation process and results of the case shall be retained. This year, 3 whistleblowing cases were 	

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
(III) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	✓		<p>accepted, of which 0 was found to be valid after investigation and none were major cases.</p> <p>4.Prevention of insider trading The Company regulate stock trading control measures in the “Corporate Governance Best Practice Principles” that from the date that Directors become aware of the contents of the Company's financial reports. Measures include those prohibiting a Director from trading his or her shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports. In addition, the Company's stock affairs department also notifies Directors to comply with this regulation before the aforementioned close period.</p> <p>(III) The Company's the “Ethical Corporate Management Best Practice Principles”, the “Procedures for Ethical Management and Guidelines for Conduct” and the “Codes of Ethical Conduct” have clearly specified policies for preventing conflicts of interest and requires all units to implement. Open channels are provided internally and on the Company's website for employees to present their opinions. In addition, the Company's Directors or Committee members recused themselves for those proposals that they have a conflict of interest in accordance with the Company's “Rules of Procedure for Board of Directors' Meetings” and the</p>	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(IV) Does the company have effective accounting system and internal control systems set up to facilitate ethical corporate management, does the internal auditing unit formulate audit plans based on unethical conduct risk assessment results, and does it audit compliance with the unethical conduct prevention plan or commission a CPA to perform the audit?	✓		<p>“Committee Charter” of the functional committees regarding the recusal due to conflict of interest.</p> <p>(IV) The Group has established a complete and effective control mechanism in the accounting system and internal control system for business activities and operating procedures that have potentially high levels of unethical conduct. Internal auditors shall include high-risk operations as the primary audit items in the annual audit plan based on risk assessments to strengthen preventive measures, and report the actual implementation of the audit plan during regular Board meetings. In addition, through the Company's annual self-assessment of internal controls, all departments and subsidiaries of the Company are required to self-examine the internal control system, in order to ensure the effectiveness of the system's design and implementation.</p>	No difference.
(V) Does the company regularly hold internal and external educational trainings on ethical corporate management?	✓		<p>(V) 1.The "Ethical Corporate Management Best Practice Principles", the "Procedures for Ethical Management and Guidelines for Conduct", and the "Code of Ethics" established by the Company are disclosed in the "Corporate Governance" section of the Company's website and on the internal website, as well as provided during training for current employees and for new employees each year, so that every employee understands</p>	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
			<p>and complies with the rules. Information related to "Ethical Values and Business Practice Principles" and "Insider Trading Prevention Training" is disclosed on the Company's internal website for all employees, in order to convey the ethical management ideals of the Company. In addition, relevant personnel are also appointed to participate in seminars and symposiums organized by public associations or professional organizations to strengthen the Group's ethical corporate management policy.</p> <p>2. Two Directors of the Company participated in the "Promotion meeting for prevention of Insider Trading in 2024" organized by the Securities and Futures Institute on behalf of TWSE in September 2024. Each Director received 3 hours of credits, strengthening their understanding and interpretation of insider trading laws and practical affairs.</p> <p>3. The Group held "Ethical Values and Business Practice Principles" training for all employees including full-time employees, contract employees, and subcontractor workers from September 2 to September 30, 2024. A total of 3,217 employees completed the training and passed the examination (100% pass rate). The training and examination covers self-ethics checks, intellectual property rights, data protection, clear descriptions, import and export controls, corruption and other methods of</p>	

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons									
	Yes	No	Summary										
			<p>unlawful gains, competition and anti-trust, conflicts of interest, insider trading, whistleblowing, whistleblower protection from retribution, punishments, etc.</p> <p>Courses on important management regulations related to new employee training, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles, Ethical Corporate Management Best Practice Principles, Code of Ethics, Procedures for Ethical Management and Guidelines for Conduct, and Supplier Code of Conduct. Additionally, new employees must complete online education and training and pass the examination for "Ethical Values and Business Practice Principles" within 7 days of orientation.</p> <p>The total ethical management training hours in 2024 was 3,449 hours.</p> <p>There were 3,434 full-time employees, accounting for 99.57% of the workforce, and 15 subcontractor employees, accounting for 0.43%. Since no contract employees were present as of that date, there were no training participants in this category.</p> <table border="1"> <thead> <tr> <th></th> <th>Required Trainees</th> <th>Completed Training</th> </tr> </thead> <tbody> <tr> <td>Full-time Employees</td> <td>3,434</td> <td>3,434</td> </tr> <tr> <td>Contract Employees</td> <td>0</td> <td>0</td> </tr> </tbody> </table>		Required Trainees	Completed Training	Full-time Employees	3,434	3,434	Contract Employees	0	0	
	Required Trainees	Completed Training											
Full-time Employees	3,434	3,434											
Contract Employees	0	0											

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons			
	Yes	No	Summary				
			<table border="1"> <tr> <td>Subcontractor Workers</td> <td>15</td> <td>15</td> </tr> </table> <p>Note: The company completed the acquisition of Future Electronics on April 2, 2024. Therefore, Future Electronics was not included in the training conducted in 2024 but will be fully incorporated starting in 2025.</p>	Subcontractor Workers	15	15	
Subcontractor Workers	15	15					
<p>III. Operation of whistleblowing system</p> <p>(I) Does the company establish concrete whistleblowing and reward system and have a convenient reporting channel in place, and assign an appropriate person to communicate with the accused?</p>	✓		<p>(I) In accordance with Article 23 of the Company's "Ethical Corporate Management Best Practice Principles" and Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct" on the whistle-blowing system, if members of the Group suspect or discover any violations, they shall report it to independent directors, managerial officers, the internal auditing officer or other suitable personnel. In addition, there is a professional ethics violation reporting channel on the Company's website for relevant personnel to report wrongdoings. The Ethical Management Team will handle the reported cases and transfer the cases to the highest supervisor of related units for investigation.</p>	No difference.			
<p>(II) Does the company establish standard operating procedures for investigating reported cases, and does it take</p>	✓		<p>(II) In accordance with Article 23 of the Company's "Ethical Corporate Management Best Practice Principles" and Article 21 of the "Procedures for Ethical Management and</p>	No difference.			

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
subsequent measures and implement a confidentiality mechanism after completing investigation?			Guidelines for Conduct”, records of the whistleblower report acceptance and investigation process and results shall be kept and retained, and the whistleblower's identity and contents of the report shall be kept confidential. When material violations or concerns involving material damage to the Group come to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in writing or via email. Upon completion of the investigation, the whistleblowing case, handling methods, and subsequent review and improvement measures shall be reported to the Board of Directors.	
(III) Does the company provide proper whistleblower protection?	✓		(III) In accordance with Article 23 of the Company's “Ethical Corporate Management Best Practice Principles” and Article 21 of the “Procedures for Ethical Management and Guidelines for Conduct”, the whistleblowers identity and contents of the report shall be kept confidential, and whistleblowers shall not be subject to improper treatment due to whistleblowing.	No difference.
IV. Strengthening Information Disclosure Does the Company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System	✓		The Company has disclosed these Best-Practice Principles on the Company's website and Market Observation Post System, and disclosed the implementation status in the Annual Report ESG report and prospectus in accordance with Article 25 of the “Ethical Corporate Management Best Practice Principles.” Integrity is the Company's most important core value and business philosophy.	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(MOPS)?			Employees must abide by clear ethical and character standards. The Company keeps its commitment to shareholders/banks, customers, employees, vendors, and other suppliers, and also does its utmost to ensure the interests and rights of all stakeholders.	
<p>V. If the Company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: The Company established the "Ethical Corporate Management Best Practice Principles" to establish a corporate culture of ethical management and to achieve sound development. There is no deviation between actual operations and the Company's Best Practice Principles.</p>				
<p>VI. Other important information to facilitate a better understanding of the status of operation of the Company's ethical corporate management policies (e.g., the Company's reviewing and amending of its ethical corporate management best practice principles): In response to amendments to laws and regulations and the needs of the Company's practical operations, the Board of Directors passed the amendments to the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" on August 2, 2023. Furthermore, the Company pays attention to the development of relevant domestic and international ethical management regulations, and encourages Directors, managerial officers and employees to attend training and propose improvements and suggestions to enhance the Company ethical corporate management performance.</p>				

(VII) Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance may also be disclosed:

1. In addition to disclosing in the Corporate Governance section of the Market Observation Post System, the Company also discloses corporate governance related operations in the format of material information to investors in a timely manner, depending on the materiality.
2. The Company regularly or irregularly holds investor conferences, and the relevant materials of the investor conferences are disclosed on the Company's website and the Market Observation Post System.

3. Continuing education for the Company's managerial officers in 2024:

Job Title	Name	Training Date	Organizer	Course Name	Hours
President	Cheng, Wen-Tsung	2024/08/09	Securities & Futures Institute	Global ICT Supply Chain and the Evolved Semiconductor Industry	3
		2024/09/06	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading in 2024	3
Senior Vice President	Hsu, Wen-Hung	2024/02/23	Corporate Operating and Sustainable Development Association	Corporate Governance and Securities Regulations	3
		2024/07/03	Taiwan Stock Exchange	Cathay Sustainable Finance and Climate Change Summit in 2024	6
		2024/08/09	Securities & Futures Institute	Global ICT Supply Chain and the Evolved Semiconductor Industry	3
		2024/09/06	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading in 2024	3
Vice President and Accounting Officer	Yang, Shing-Yu	2024/08/09	Securities & Futures Institute	Global ICT Supply Chain and the Evolved Semiconductor Industry	3
		2024/10/30	Securities & Futures Institute	A Global Trend on AI Governance	3
		2024/11/14 ~ 2024/11/15	Accounting Research and Development Foundation	Issuer, Securities Firm, and Stock Exchange Accounting Officer Continuing Education Program	12

(VIII) Implementation of internal control system:

1. The "Internal Control System Statements" has been disclosed on the Market Observation Post System.

Please visit the Market Observation Post System > Single company > Corporate Governance > Company regulations/ Internal Control > Internal Control System Statements Announcement section for inquiries.

Website: <https://mops.twse.com.tw/mops/#/web/t06sg20>

2. If the company engages an accountant to examine its internal control system, disclose the CPA examination report: None.

(IX) Important resolutions adopted in shareholders meeting and Board of Directors' meeting in the past year and up to the date of publication of the Annual Report:

1. Major resolutions of the Board of Directors:

Date	Major resolutions
January 9, 2024	<ol style="list-style-type: none">1. Approved the participation of major subsidiary Morrihan to jointly acquire Canadian company Future Electronics Inc. with WT group.2. Approved the abolition of the "Risk Management Committee Charter".
January 19, 2024	Approved the disposal of the common stocks of ASMedia Technology Inc.
January 31, 2024	<ol style="list-style-type: none">1. Approved the donation to the WT Education Foundation.2. Approved the amendments to the "Director and Functional Committee Remuneration Payment Guidelines."3. Approved the amendments to the "Regulations Governing Compensation Payment of Managerial Officers."4. Approved the establishment of the "Compensation & Clawback Policy for Managerial Officers".5. Approved the managerial officers' 2023 year-end bonuses and performance bonuses.6. Approved the managerial officers' 2024 salaries.7. Approved the amendments to the "Risk Management Policy."8. Approved the 2024 business plan.9. Approved the 2024 Q1 summary consolidated financial forecast.10. Approved to set the record date of capital reduction for the canceled employee restricted stocks.11. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.12. Approved to appoint First Commercial Bank, DBS Bank, Mega International Commercial Bank, Taipei Fubon Bank, and HSBC to organize five-year syndicated loans.
February 16, 2024	<ol style="list-style-type: none">1. Approved the 2023 business report and financial reports.2. Approved the appointment, remuneration, and independence and suitability assessments of the certified public accountants (CPAs).3. Approved the pre-approval of the non-assurance services

Date	Major resolutions
	<p>list provided by the certified public accounting firm and its alliance firms to the Company and its subsidiaries.</p> <ol style="list-style-type: none"> 4. Approved the performance evaluation of the Board of Directors and Functional Committees for 2023. 5. Approved effectiveness assessment of internal control systems and internal control system statement for 2023. 6. Approved the 2023 distribution of employees and directors' compensation.
February 29, 2024	<ol style="list-style-type: none"> 1. Approved the issuance of new common shares by cash capital increase for sponsoring GDR issuance. 2. Approved the establishment of the "2024 Employee Stock Subscription Regulations for issuance of new common shares by cash capital increase for sponsoring GDR issuance" and the proposal for manager participation in employee stock options. 3. Approved the convening the 2024 Annual Shareholders' Meeting.
March 28, 2024	Approved the by-election of a seat of 10th term of director.
April 18, 2024	<ol style="list-style-type: none"> 1. Approved the 2023 earnings distribution. 2. Approved the 2023 earnings distribution of cash dividends. 3. Approved the 2023 allocation of individual Director's compensation. 4. Approved the 2023 Director's remuneration. 5. Approved the nomination and review of candidate for the additional Board seat. 6. Approved the exemption of the non-competition limitation on the directors of the Company. 7. Approved the issuance of new common shares by cash capital increase for sponsoring GDR issuance. 8. Approved to set the record date of capital reduction for the canceled employee restricted stocks. 9. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
May 7, 2024	<ol style="list-style-type: none"> 1. Approved the 2024 Q1 consolidated financial reports. 2. Approved the 2024 Q2 summary consolidated financial forecast.
August 6, 2024	<ol style="list-style-type: none"> 1. Approved the 2024 Q2 consolidated financial reports. 2. Approved the 2024 Q3 summary consolidated financial forecast. 3. Approved the 2023 financial statements of the Company's Hong Kong branch. 4. Approved the financial risk management. 5. Approved the 2023 sustainability report. 6. Approved the 2024 director training program. 7. Approved the review of the qualification and independence of independent directors during their tenure. 8. Approved to set the record date of capital reduction for the cancelled employee restricted stocks. 9. Approved to set the record date of capital increase for the

Date	Major resolutions
	new shares issued upon the exercise of employee stock options granted in 2021.
October 10, 2024	Approved the issuance of the employee stock options in 2024 and establishment of the "Regulations on the Employee Stock Option Plan of 2024."
October 23, 2024	Approved the total number of options to be issued, the list of employees entitled to options and their respective number of options to be granted and common shares eligible for subscription under the first issuance of the employee stock options of 2024.
November 5, 2024	<ol style="list-style-type: none"> 1. Approved the 2024 Q3 consolidated financial reports. 2. Approved the 2024 Q4 summary consolidated financial forecast. 3. Approved the amendment to the accounting system. 4. Approved the amendment to the "Rules of Procedure for Board of Directors' Meetings" and the "Audit Committee Charter." 5. Approved the amendment to the "Procedures for Handling Material Inside Information." 6. Approved the amendment to the "Sustainable Development Committee Charter." 7. Approved the amendment to the "Operational Procedure for Preparation and Validation of the Sustainability Report." 8. Approved amendment to the "Internal Control System." 9. Approved the 2025 audit plan. 10. Approved to set the record date of capital reduction for the cancelled employee restricted stocks. 11. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
December 16, 2024	Approved the acquisition of a 20% equity stake in WT Semiconductor Holdings Pte. Ltd., a Singapore subsidiary of the Company, through an amendment to the shareholders' agreement entered into on April 13, 2022.
January 14, 2025	<ol style="list-style-type: none"> 1. Approved the donation to the WT foundation. 2. Approved the managerial officers' 2024 year-end bonuses and performance bonuses. 3. Approved the managerial officers' 2025 salaries. 4. Approved the 2025 business plan. 5. Approved the amendment to the "Corporate Governance Best Practice Principles." 6. Approved to set the record date of capital reduction for the canceled employee restricted stocks. 7. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
February 25, 2025	<ol style="list-style-type: none"> 1. Approved the 2024 business report and financial reports. 2. Approved the 2025 Q1 summary consolidated financial forecast. 3. Approved the appointment, remuneration, and

Date	Major resolutions
	<p>independence and suitability assessment of the certified public accountants (CPAs).</p> <p>4.Approved the pre-approval of the non-assurance services list provided by the certified public accounting firm and its alliance firms to the company and its subsidiaries.</p> <p>5.Approved the short-form merger with a 100% equity-owned subsidiary, Milestone Investment Co., Ltd.</p> <p>6.Approved the 2024 distribution of employees and directors' compensation.</p> <p>7.Approved the 2024 allocation of individual director's compensation.</p> <p>8.Approved the election of the eleventh board of directors.</p> <p>9.Approved the convening the 2025 annual shareholders' meeting.</p> <p>10.Approved the performance evaluation of the board of directors and functional committees for 2024.</p> <p>11.Approved the effectiveness assessment of internal control systems and internal control system statement for 2024.</p>
April 15, 2025	<p>1.Approved the 2024 earnings distribution.</p> <p>2.Approved the 2024 earnings distribution of cash dividends.</p> <p>3.Approved the nomination and review of candidates for the eleventh directors and independent directors.</p> <p>4.Approved the exemption of the non-competition limitation on the newly elected directors and their representatives of the company.</p> <p>5.Approved the issuance of new common shares in the form of global depository shares for cash.</p> <p>6.Approved the issuance of employee restricted stock awards.</p> <p>7.Approved the definition of entry-level employees.</p> <p>8.Approved the amendment to the "Articles of Incorporation."</p> <p>9.Approved the amendment to the "Procedures for Acquisition or Disposal of Assets."</p> <p>10.Approved the amendment to the "Procedures for Lending Funds and Endorsement & Guarantee."</p> <p>11.Approved the addition to agenda items for the 2025 annual shareholders' meeting.</p> <p>12.Approved to set the record date of capital reduction for the cancelled employee restricted stocks.</p> <p>13.Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.</p>

2. Major resolutions of the shareholders' meeting and implementation:

Date	Major resolutions and implementation
May 30, 2024	<p>1.Acknowledged the 2023 Business Report and Financial Reports. Implementation status: Approved.</p> <p>2.Acknowledged the 2023 earnings distribution. Implementation status: Approved. The 2023 earnings distribution has been fully allocated.</p>

	<p>August 30, 2024 is set as the ex-dividend date and September 13 of the same year is set as the cash distribution date. The cash dividend per share for class A preferred share is NT\$2. The cash dividend per share for common share is NT\$1.79924775.</p> <p>3. Approved to issue new common shares by cash capital increase for sponsoring GDR issuance. Implementation status: Approved. The Company has completed the cash capital increase and issuance of common shares to participate in the issuance of global depositary receipts on April 12, 2024. It is listed on the Luxembourg Stock Exchange; the total issuance amount was US\$341,360,000, the issuance price per unit was US\$20.08, and a total of 17,000,000 units of global depositary receipts were issued, representing 85,000,000 common shares, equal to NT\$128.95 per share. The amendment to the registration of common stock capital increase has been approved by the Ministry of Economic Affairs on May 8, 2024.</p> <p>4. By-election of a new seat of 10th term of Director. Implementation status: Mr. Omar Baigmirza was elected. The by-election was approved and registered by the Ministry of Economic Affairs on July 1, 2024.</p> <p>5. Exemption of the Non-Competition Limitation on the Directors of the Company. Implementation status: Approved to release, Representative of Wen You Investment Co., Ltd.: Hsu, Wen-Hung, Sung Kao, Hsin-Ming, Ding, Kung-Hwa, and Kung, Ju-Chin, from non-competition limitations.</p>
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- (X) During the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof : None.

IV. Information on the professional fees of the attesting CPAs

(I) Information on fees to CPA:

Name of accounting firm	Name of CPA	Audit period	Audit fee	Non-audit fee	Total	Remarks
Pricewaterhouse Coopers Taiwan	Hsu, Sheng- Chung	2024/1/1- 2024/12/31	NT\$11,681 thousand	NT\$10,303 thousand	NT\$21,984 thousand	(Note)
	Hsu, Chieh- Ju	2024/1/1- 2024/12/31				

Note: Non-audit fee services include tax certification, transfer pricing analysis, the Group's master file and country-by-country report, other tax and financial advisory services, and applications for tax and financial cases.

- (II) If the accounting firm is changed and the audit fees paid in the year of the replacement are less than that of the previous year, the amounts of the audit fees before and after the replacement and the causes shall be disclosed: None.
- (III) If the audit fees were reduced more than 10% from those of the prior year, the reduction amount, percentage and reasons for the reduction of audit fees shall be disclosed: None.

V. Information on replacement of CPA

The Company replaced the CPA this year due to an internal organizational adjustment of the accounting firm.

VI. The Chairperson, president, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year

None.

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

(I) Changes in the equity interests of directors, supervisors, managerial officer, and major shareholders:

1. Equity transfer: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Inquiry for Equity Transfer Information > Ex-post Filing of Insiders Shareholding Change for relevant information.

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

2. Pledge of Equity: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Pledge/Release of Pledge of Insiders > Announcement for Pledge/Release of Pledge of Insiders for relevant information.

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

(II) Shares Trading with Related Parties: None.

(III) Shares Pledge with Related Parties: None.

VIII. Relationships Among the Top 10 Shareholders (related party, spouse, or kinship within the second degree)

March 30, 2025 (Book Closure Date)

Name (Note 1)	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	Ratio (%)	Shares	Ratio (%)	Shares	Ratio (%)	Name of entity or individual	Relationship	
ASMedia Technology Inc. Representative: Hsu, Shi-Chang	196,720,421 0	15.66 0	0 0	0 0	0 0	0 0	None	None	None
WPG Holdings Limited Representative: Simon Huang	177,371,338 0	14.12 0	0 0	0 0	0 0	0 0	None	None	None
Shao Yang Investment Co., Ltd. Representative: Cheng, Wen-Tsung	86,590,066 25,362,112	6.89 2.02	0 4,885,194	0 0.39	0 106,778,298	0 8.50	Cheng, Wen-Tsung	Representative	None
Yuanta/P-shares Taiwan Dividend Plus ETF	57,480,209	4.58	0	0	0	0	None	None	None
New Labor Pension Fund	32,827,599	2.61	0	0	0	0	None	None	None
Fubon Life Insurance Co., Ltd. Representative: Howard Lin	31,278,000 0	2.49 0	0 0	0 0	0 0	0 0	None	None	None
Cheng, Wen-Tsung	25,362,112	2.02	4,885,194	0.39	106,778,298	8.50	Shao Yang Investment Co., Ltd.	Representative	None
CIBC World Markets Inc.	21,406,138	1.70	0	0	0	0	None	None	None
Yuanta Taiwan Value High Dividend ETF	19,174,000	1.53	0	0	0	0	None	None	None
First Private High No. 5	16,489,555	1.31	0	0	0	0	None	None	None

Note 1: This table discloses the top ten shareholders based on the sum of common shares and preferred shares.

Note 2: The shareholding ratio was based on the total number of issued outstanding shares (common and preferred shares) at 1,256,250,651 shares as of March 30, 2025.

IX. The number of shares of the same invested company held by the Company, the Company's directors, supervisors, and managerial officers, and the businesses controlled directly or indirectly by the Company, and the consolidated shareholding ratio

December 31, 2024/Unit: Thousand shares

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
Wintech Microelectronics Holding Limited	4,031	100.00	—	—	4,031	100.00
Techmosa International Inc.	73,949	100.00	—	—	73,949	100.00
Nuvision Technology Inc.	28,227	100.00	—	—	28,227	100.00
Milestone Investment Co., Ltd.	4,500	100.00	—	—	4,500	100.00
SinYie Investment Co., Ltd.	2,900	100.00	—	—	2,900	100.00
Morrihan International Corp.	523,760	100.00	—	—	523,760	100.00
Maxtek Technology Co., Ltd.	70,220	100.00	—	—	70,220	100.00
Analog World Co., Ltd.	120	100.00	—	—	120	100.00
BSI Semiconductor Pte. Ltd.	7,544	100.00	—	—	7,544	100.00
MSD Holdings Pte. Ltd.	200	100.00	—	—	200	100.00
Promising Investment Limited	—	—	30,633	100.00	30,633	100.00
Wintech Investment Co., Ltd.	—	—	21,021	100.00	21,021	100.00
WT Microelectronics (Shanghai) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Wintech Microelectronics Ltd.	—	—	3,000	100.00	3,000	100.00
WT Technology Pte. Ltd.	5,000	100.00	—	—	5,000	100.00
WT Solomon QCE Limited	110,000	100.00	—	—	110,000	100.00
WT Microelectronics (Hong Kong) Limited	12,528	100.00	—	—	12,528	100.00
Nino Capital Co., Ltd.	—	—	311	100.00	311	100.00
Rich Web Ltd.	—	—	22,974	100.00	22,974	100.00
WT Technology (H.K.) Limited	1,000	100.00	—	—	1,000	100.00
WT Microelectronics Singapore Pte. Ltd.	1,500	100.00	—	—	1,500	100.00
WT Microelectronics (Malaysia) Sdn. Bhd.	—	—	500	100.00	500	100.00
WT Technology Korea Co., Ltd.	—	—	3,980	100.00	3,980	100.00
Leader's Technology Co., Ltd.	—	—	10	100.00	10	100.00
Shanghai WT Microelectronics Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
WT Microelectronics (Shenzhen) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
WT Microelectronics (Thailand) Limited.	—	—	300	100.00	300	100.00
WT Microelectronics India Private Limited	—	—	700	100.00	700	100.00
Asia Latest Technology Limited	—	—	1,120	100.00	1,120	100.00
WT Microelectronics (Shanghai) Technology Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
JCD Optical (Cayman) Co., Ltd.	—	—	5,869	16.94	5,869	16.94
Joy Capital Ltd.	—	—	1,200	17.65	1,200	17.65
Rainbow Star Group Limited	—	—	19	24.65	19	24.65
Brillnics Inc.	—	—	49,337	60.34	49,337	60.34
Morrihan Singapore Pte. Ltd.	—	—	7,000	100.00	7,000	100.00
Wonchang Semiconductor Co., Ltd.	—	—	54	100.00	54	100.00
Hongtech Electronics Co., Ltd.	—	—	11,500	100.00	11,500	100.00
Lacewood International Corp.	—	—	30	100.00	30	100.00
Brillnics (HK) Limited	—	—	64,013	100.00	64,013	100.00
Brillnics Singapore Pte. Ltd.	—	—	750	100.00	750	100.00
Brillnics Japan Inc.	—	—	100	100.00	100	100.00
Brillnics (Taiwan) Inc.	—	—	1,669	100.00	1,669	100.00
WT Semiconductor Holdings Pte. Ltd.	96,319	80.00	—	—	96,319	80.00
Synergy Electronics (Shenzhen) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Excelpoint International Trading (Shanghai) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Excelpoint Technology Pte. Ltd.	—	—	120,399	100.00	120,399	100.00
Excelpoint Systems (H.K.) Limited	—	—	27,794	100.00	27,794	100.00
Excelpoint Systems (Pte) Ltd	—	—	11,000	100.00	11,000	100.00
Planetspark Pte. Ltd.	—	—	11,000	100.00	11,000	100.00
Excelpoint Systems Sdn. Bhd.	—	—	0	100.00	0	100.00
Excelpoint Systems (India) Pvt Ltd	—	—	50	100.00	50	100.00
Excelpoint Systems (USA) Inc.	—	—	1	100.00	1	100.00
Excelpoint Systems Vietnam Company Limited	—	—	Note 2	100.00	Note 2	100.00
Synergy Electronics (H.K.) Limited	—	—	100	100.00	100	100.00
Future Electronics Inc.	0.051	51.00	0.049	49.00	0.1	100.00
Future Electronics Mexico, S.A. de C.V.	—	—	50	100.00	50	100.00
Future Electronics (US) Holding Corp.	—	—	0.5	100.00	0.5	100.00
F.A.I Electronics Inc.	—	—	0.1	100.00	0.1	100.00
Future Electronics (CDA) Ltd.	—	—	3,208	100.00	3,208	100.00
Future Electronics Distribution CR (FEDCR), S.A.	—	—	0.1	100.00	0.1	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
Future Electronics Puerto Rico Corp.	—	—	0.1	100.00	0.1	100.00
FUTURE ELECTRONICS DO BRASIL LTDA	—	—	0.15	100.00	0.15	100.00
Future Electronics (Hong Kong) Limited	—	—	8,389	100.00	8,389	100.00
Future Advanced Electronics Limited	—	—	6,000	100.00	6,000	100.00
Future Electronics Inc. (Distribution) Pte Ltd	—	—	160,951	100.00	160,951	100.00
Future Electronics Management Services Limited	—	—	102,338	100.00	102,338	100.00
Future Electronics EDC Services GmbH	—	—	0.002	100.00	0.002	100.00
Future Electronics (US) Finance Corp.	—	—	5 (Note 3)	100.00	5 (Note 3)	100.00
Future Electronics Corp.	—	—	0.026	100.00	0.026	100.00
Corlex Inc.	—	—	0.1	100.00	0.1	100.00
Lexcor Corp	—	—	0.1	100.00	0.1	100.00
Future Electronics (US) LLC	—	—	Note 2	100.00	Note 2	100.00
Future Electronics GP Corp.	—	—	0.1	100.00	0.1	100.00
Future Electronics LP Corp.	—	—	0.1	100.00	0.1	100.00
Future Electronics Distribution Center, LP	—	—	Note 2	100.00	Note 2	100.00
Summit International Yugen Kaisha	—	—	0.06	100.00	0.06	100.00
Future Electronics Inc. (Korea)	—	—	5	100.00	5	100.00
Uhyun Tech Ltd	—	—	1	100.00	1	100.00
FUTURE TAIWAN ADVANCED ELECTRONICS PTE LTD.	—	—	Note 2	100.00	Note 2	100.00
Future Electronics (Shanghai) Co., Ltd	—	—	2,400	100.00	2,400	100.00
Macktronics Limited	—	—	0.001	100.00	0.001	100.00
Eclipse Components Limited	—	—	0.001	100.00	0.001	100.00
Snapdragon Enterprise Limited	—	—	0.001	100.00	0.001	100.00
Future India Advanced Electronics Private Limited	—	—	200	100.00	200	100.00
Future Electronics Services (Malaysia) Sdn. Bhd.	—	—	1,000	100.00	1,000	100.00
Future Electronics Marketing Services (NZ) Limited	—	—	11	100.00	11	100.00
Future Electronics (Philippines) Inc.	—	—	29	100.00	29	100.00
IMX Private Limited	—	—	0.001	100.00	0.001	100.00
Future Electronics Pty Ltd	—	—	0.002	100.00	0.002	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
Future Electronics (Thailand) Ltd.	—	—	10 (Note 3)	100.00	10 (Note 3)	100.00
Future Electronics Limited	—	—	169,789	100.00	169,789	100.00
Future Electronics Kabushiki Kaisha	—	—	0.8	100.00	0.8	100.00
Future Electronics Naamloze vennootschap	—	—	62	100.00	62	100.00
Future Electronics A/S	—	—	0.5	100.00	0.5	100.00
Future Electronics Oy	—	—	0.02	100.00	0.02	100.00
Future Electronics Schweiz GmbH	—	—	0.002	100.00	0.002	100.00
Future Electronics Tunisia Sarl	—	—	0.1	100.00	0.1	100.00
Future Electronics Austria GmbH	—	—	0.001	100.00	0.001	100.00
Future Electronics, s.r.o.	—	—	8	100.00	8	100.00
Future Electronics OÜ	—	—	25	100.00	25	100.00
Future Electronics Rus Limited Liability Company	—	—	Note 2	100.00	Note 2	100.00
Future Electronics Servicing and Trading Kft.	—	—	12	100.00	12	100.00
FUTURE ELECTRONICS DISTRIBUTION (ISRAEL) LTD	—	—	1	100.00	1	100.00
FUTURE ELECTRONICS TURKEY İÇ VE DIŞ TİCARET LİMİTED ŞİRKETİ	—	—	0.4	100.00	0.4	100.00
Future Electronics B.V.	—	—	18	100.00	18	100.00
FUTURE ELECTRONICS POLSKA SPÓŁKAZ OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ	—	—	0.08	100.00	0.08	100.00
Future Electronics d.o.o.	—	—	9	100.00	9	100.00
Future Electronics Distribution (Spain) S.L.	—	—	0.5	100.00	0.5	100.00
Future Electronics SRL (Romania)	—	—	0.37	100.00	0.37	100.00
Future Electronics (Ireland) Ltd.	—	—	0.002	100.00	0.002	100.00
Future Electronics SRL (Italy)	—	—	32	100.00	32	100.00
UAB "Future Electronics"	—	—	0.1	100.00	0.1	100.00
Future Electronics AS	—	—	16	100.00	16	100.00
Future Electronics Portugal Unipessoal LDA	—	—	6	100.00	6	100.00
FE Trading PTY Ltd.	—	—	1	100.00	1	100.00
Future Electronics SAS	—	—	10,778	100.00	10,778	100.00
Future Electronics Aktiebolag	—	—	1	100.00	1	100.00
Future Electronics Deutschland GmbH	—	—	0.002	100.00	0.002	100.00
PN Electronics SAS	—	—	2,000	100.00	2,000	100.00

Note 1: This table is based on the Company's investments accounted for using equity method.

Note 2: The invested company has not issued shares, so there are no shares held.

Note 3: Only disclose the number of common shares.

Chapter 3. Information on Capital Raising Activities

I. Capital and shareholding

(I) Sources of capital stock:

April 15, 2025
Unit: Share/NT\$

Year/ Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount(NT\$)	Shares	Amount(NT\$)	Sources of Capital	Capital paid in by assets other than cash	Other
2024.02	10	2,000,000,000	20,000,000,000	Common shares 1,022,301,651 shares Preferred shares 135,000,000 shares	11,573,016,510	Issued New Common shares for cash capital increase by NT\$1,350,000,000	-	2024.2.16 Jing-Shou- Shang-Zi No. 11330012690
2024.02	10	2,000,000,000	20,000,000,000	Common shares 1,022,941,651 shares Preferred shares 135,000,000 shares	11,579,416,510	Canceled employee restricted shares for cash capital reduction by NT\$140,000 Converted employee stock options for cash capital increase by NT\$6,540,000	-	2024.2.22 Jing-Shou- Shang-Zi No. 11330021120
2024.05	10	2,000,000,000	20,000,000,000	Common shares 1,107,941,651 shares Preferred shares 135,000,000 shares	12,429,416,510	Issued New Common shares for issuance of GDR for cash capital increase by NT\$850,000,000	-	2024.5.8 Jing-Shou- Shang-Zi No. 11330069950
2024.06	10	2,000,000,000	20,000,000,000	Common shares 1,115,799,151 shares Preferred shares 135,000,000 shares	12,507,991,510	Canceled employee restricted shares for cash capital reduction by NT\$360,000 Converted employee stock options for cash capital increase by NT\$78,935,000	-	2024.6.6 Jing-Shou- Shang-Zi No. 11330071240
2024.08	10	2,000,000,000	20,000,000,000	Common shares 1,116,110,401 shares Preferred shares 135,000,000 shares	12,511,104,010	Canceled employee restricted shares for cash capital reduction by NT\$77,500 Converted employee stock options for cash capital increase by NT\$3,190,000	-	2024.8.23 Jing-Shou- Shang-Zi No. 11330146090
2024.11	10	2,000,000,000	20,000,000,000	Common shares 1,116,416,651 shares Preferred shares 135,000,000 shares	12,514,166,510	Canceled employee restricted shares for cash capital reduction by NT\$62,500 Converted employee stock options for cash capital increase by NT\$3,125,000	-	2024.11.20 Jing-Shou- Shang-Zi No. 11330197740
2025.02	10	2,000,000,000	20,000,000,000	Common shares 1,117,146,651 shares Preferred shares 135,000,000 shares	12,521,466,510	Canceled employee restricted shares for cash capital reduction by NT\$70,000 Converted employee stock options for cash capital increase by NT\$7,370,000	-	2025.2.18 Jing-Shou- Shang-Zi No. 11430007820

Unit: shares

Type of stock	Authorized capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Common shares	1,121,247,651	743,752,349	2,000,000,000	None
Preferred shares	135,000,000			
Total	1,256,247,651			

Note: Classified as shares of listed companies. The common shares include 4,121,500 shares of exercised employee stock options and 20,500 shares of employee restricted stocks redeemed and pending cancellation, neither of them have completed the amendment to the registration.

(II) Information relating to shelf registration system: None.

(III) List of major shareholders (Top 10 by shareholding percentage):

Names of major shareholder	Shares	Shareholding (shares)	Shareholding (%)
ASMedia Technology Inc.		196,720,421	15.66%
WPG Holdings Limited		177,371,338	14.12%
Shao Yang Investment Co., Ltd.		86,590,066	6.89%
Yuanta/P-shares Taiwan Dividend Plus ETF		57,480,209	4.58%
New Labor Pension Fund		32,827,599	2.61%
Fubon Life Insurance Co., Ltd.		31,278,000	2.49%
Cheng, Wen-Tsung		25,362,112	2.02%
CIBC World Markets Inc.		21,406,138	1.70%
Yuanta Taiwan Value High Dividend ETF		19,174,000	1.53%
First Private High No. 5		16,489,555	1.31%

Note: This list consists of the top ten shareholders ranked by common shares and preferred share combined.

(IV) Dividend policy and implementation status:

1. Dividend policy:

The Company's dividend policy is based on the following guidelines:

The Company's dividend policy is determined by the Board of Directors based on the business plan, investments, capital budgets, and internal and external environmental changes. Since the Company is currently in a growth stage, and earnings shall be held in respond to funds required for operating growth and investments. Currently, the Company adopts the minimum cash dividends plus additional dividends. The earnings are distributed as follows:

The earnings distribution is based on the principle of not less than 40% of the distributable earnings for the year. Considering future profits and growing demand on funds, for the distribution of stock dividends and cash dividends, the distribution of cash dividends shall not be less than 10% of the dividends distributed in the current year. If the total earning distribution exceeds 30% of the paid-up capital before the distribution, the cash dividend shall not be less than 20% of the dividends distributed in the current year.

2. Dividend distribution to be proposed to the shareholders' meeting:

WT Microelectronics Co. Ltd.	
2024 Earnings Distribution Statement	
	Unit: NTD
2024 Net Income	\$ 9,112,156,072
Plus: Disposal of equity instruments measured at fair value through other comprehensive income	4,730,312,545
Plus: Remeasurements of defined benefit plan	18,734,842
Plus: Changes in ownership interests in subsidiaries	11,695,014
Current after-tax net profit plus other profit items included in undistributed earnings in the current year	13,872,898,473
Less: 10% statutory reserve	(1,387,289,847)
Plus: Undistributed earnings from the previous year	13,179,794,568
Accumulated distributable earnings at the end of 2024	25,665,403,194
Items for distribution: (Note 1)	
Dividends on preferred shares (Note 2)	(270,000,000)
Cash dividends on ordinary shares (Note 3) (NT\$6 per share)	(6,727,485,906)
Total amount of distribution items	(6,997,485,906)
Undistributed earnings at the end of the period	\$ 18,667,917,288
Note 1: Earnings in 2024 are distributed first.	
Note 2: 135,000,000 class A preferred shares were issued at the price of NT\$50 on October 15, 2020; calculated at a dividend yield of 4% for preferred shares.	
Note 3: Distribution of dividends is based on 1,121,247,651 shares issued upon resolution of the Board of Directors on April 15, 2025.	

Chairman: Cheng, Wen-Tsung

Managerial officer: Cheng, Wen-Tsung

Chief Accountant: Yang, Shing-Yu

- (V) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting:

Not applicable. There is no stock dividend distribution proposed in this shareholders' meeting.

- (VI) Profit-sharing compensation of employees, directors, and supervisors:

1. The percentages or ranges with respect to employee, director, and supervisor profit-sharing compensation, as set forth in the Company's articles of incorporation:

Article 19 of the Company's Articles of Incorporation

If the Company has profits (which mean profits before tax without deducting the remuneration of employees and Directors) in the fiscal year, the Company shall distribute no less than 1% of such profits to employees and no more than 3% to Directors as their remuneration; provided, however, that when the Company has accumulated losses, the profits shall be preserved to make up for losses.

The employee remuneration mentioned in the preceding paragraph shall be distributed in stock or cash, which may include eligible employees of affiliated companies. The remuneration of Directors may only be distributed in cash.

The matters mentioned in preceding two paragraphs shall be approved by the Board of Directors and reported to the annual shareholders' meeting.

2. The basis for estimating the amount of employee, director, and supervisor profit-sharing compensation, for calculating the number of shares to be distributed as employee profit-sharing compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

The profit-sharing compensation to directors and supervisors is subject to the requirements of the law and the Company's dividend policy. The appropriated amount is recognized as operating expenses for the current year. However, if the actual distribution amount resolved by the Board of Directors is different from the estimated amount, it is recognized as profit or loss in the following year.

3. Information on any approval by the Board of Directors of distribution of profit-sharing compensation:

- (1) The amount of any employee profit-sharing compensation and Director and Supervisor profit-sharing compensation distributed in cash or stocks.

a. Employees profit-sharing compensation in cash: NT\$ 109,000,000.

b. Employees profit-sharing compensation in stock: None.

c. Directors profit-sharing compensation: NT\$ 42,950,820.

The aforementioned amount of the proposed distribution is the same as the 2024 estimated expense.

- (2) The amount of any employee profit-sharing compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated

in the parent company only financial reports or individual financial reports for the current period and total employee profit-sharing compensation: None.

4. The actual distribution of employee, Director, and Supervisor profit-sharing compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor profit-sharing compensation, additionally the discrepancy, cause, and how it is treated:

The Company's estimated employee profit-sharing compensation in 2023 was NT\$43,600,000, and the profit-sharing compensation to directors was NT\$26,571,233.

There is no difference between the estimated amount and the actual amount distributed.

(VII) Status of a company repurchasing its own shares: None.

II. Issuance of corporate bonds

(I) Issuance of corporate bonds: None.

(II) Information on convertible corporate bonds: None.

(III) Information on exchangeable corporate bonds: None.

(IV) Issuance of corporate bonds under shelf registration: None.

(V) Information on corporate bonds with warrants: None.

III. Issuance of preferred shares

(D) Issuance of preferred shares

Item		Issue date	October 20, 2020
		Class A preferred shares	
Par value		NT\$10	
Issue price		NT\$50	
Number of shares		135,000,000 shares	
Total amount		NT\$6,750,000,000	
Rights and Obligations	Distribution of Dividends and Bonuses	<p>1. Dividend: The dividend yield of Class A preferred share is 4% p.a. (5-year IRS rate at 0.6125% + fixed bonus rate at 3.3875%) based on the issue price per share. The 5-year IRS interest rate will be reset on the business day following the fifth anniversary of the issue date and every five years afterward. The record date for interest rate reset is the date two business days, as defined for financial institutions in Taipei, prior to the interest rate reset date. The interest rate benchmark, 5-year IRS interest rate, is reset on the record date at 11am if a business day, as defined for financial institutions in Taipei, to be the arithmetic average of PYTWDFIX and COSMOS3 5-year interest rate swaps quoted by Reuter at 11am. If the quotes above are not available on the reset record date, the Company will decide the price in good faith and based on reasonable market prices.</p> <p>2. Dividend distribution: Dividends on Class A preferred shares are paid in one lump sum cash payment each fiscal year. The Chairman is authorized by the Board of Directors or a board resolution to set the record date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class C Preferred Shares remained outstanding in that year.</p> <p>3. If the Company has earnings, the Company shall first pay all taxes and offset accumulated losses according to the law; and set aside a legal reserve, and provide or reverse special reserves as required by law. Residual earnings in the current year shall first be distributed as dividends to holders of Class A preferred shares.</p> <p>4. The Company has sole discretion on the distribution of Class A preferred share dividends. If there is no earning or insufficient earning for distributing Class A preferred share dividends in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class A preferred share dividends by a board resolution, and it will not be deemed as an event of default.</p> <p>5. Class A preferred shares are non-cumulative shares. Undistributed dividends or shortfalls will not be carried over to be paid in a year with a positive surplus.</p> <p>6. Except for the dividend prescribed in Items 1 and 2, holders of Class A preferred shares are not eligible for the dividend entitlements of common shares, including earnings distribution and capital reserves distributed in cash or being reallocated as capital.</p>	

Item		Issue date	October 20, 2020 Class A preferred shares
	Distribution of residual property	Class A preferred share shareholders have priority to the Company's residual property over common share shareholders, and have the same seniority as other preferred share shareholders and second only to creditors. However, the amount is subject to a maximum limit equal to the preferred shares outstanding at issue price.	
	Exercise of voting rights	The holders of Class A preferred shares are not entitled to any voting rights or election during general shareholders' meetings. Holders of outstanding Class A preferred shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meetings and in Annual Shareholders' Meetings.	
	Other	<ol style="list-style-type: none"> Class A preferred shares cannot be converted into common shares. When the Company makes a cash issue, Class A preferred share shareholders and common share shareholders have the same preemptive subscription rights. If any Class A preferred shares remain outstanding, except to make up for losses, share premiums of Class A preferred shares should not be capitalized into share capital. 	
Issued and Outstanding preferred shares	Number of shares redeemed or converted	NT\$0	
	Balance of shares not redeemed or converted	NT\$6,750,000,000	
	Terms and conditions for redemption or conversion	<ol style="list-style-type: none"> Class A preferred shares are perpetual preferred shares. Holders of Class A preferred shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class A preferred shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations associated with Class A preferred shares that are not recovered will continue as provided in the terms of issuance. Holders of the outstanding Class C Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividends for the redemption year. Class A preferred shares cannot be converted into common shares. 	
Market price per share	2022	Highest	49.90
		Lowest	46.05
		Average	48.62
	2023	Highest	49.20
		Lowest	43.95
		Average	46.29
	2024	Highest	49.85
		Lowest	45.55
		Average	48.01
	As of April 15, 2025	Highest	50.90
Lowest		48.00	
Average		50.12	

Item		Issue date
		October 20, 2020 Class A preferred shares
Other rights attaching to the preferred shares	Amount converted or subscribed as of the annual report publication date (NT\$)	Class A preferred shares cannot be converted into common shares.
	Issuance and conversion or subscription rules	Please refer to the Company's Articles of Incorporation.
The possible effect of the terms of issuance on the shareholders equity of holders of preferred shares, possible dilution of shareholding, and effect on the equity of current shareholders.		None.

(II) Information on preferred shares with warrants: None.

IV. Issuance of global depositary receipts (GDR)

Issue date Item	April 22, 2022	April 12, 2024
Issue date	April 22, 2022	April 12, 2024
Place of issue and trading	Luxembourg Stock Exchange	Luxembourg Stock Exchange
Total issue amount	US\$190,008,000	US\$341,360,000
Issue price per GDR	US\$12.18 per unit	US\$20.08 per unit
Unit issued	15,600,000 Unit	17,000,000 Unit
Source of underlying securities	Common shares issued for cash capital increase	Common shares issued for cash capital increase
Quantity of underlying securities	Each unit of GDR represents 5 shares of the Company's common shares, for a total of 78,000,000 common shares.	Each unit of GDR represents 5 shares of the Company's common shares, for a total of 85,000,000 common shares.
Rights and obligations of GDR holders	<p>The rights and obligations of GDR holders shall be handled in accordance with the laws of the Republic of China and with the provisions of the Depositary Agreement. The main content of the Depositary Agreement is as follows:</p> <p>(1)Exercise of voting right Unless otherwise stipulated by laws and regulations, the holders of the global depositary receipts shall exercise the right to vote attached to the original securities expressed in the global depositary receipt as stated in the Depositary Agreement and the laws of the Republic of China.</p> <p>(2)Dividend distribution, priority subscription rights for new shares, and other rights Unless otherwise stated in the Deposit Agreement, GDR holders enjoy the same rights to cash and stock dividends as common share shareholders of the Company in principle. If the issuing company distributes stock dividends in the future, the depositary institution will, according to the provisions of the deposit agreement, issue additional overseas depositary receipts to overseas depositary receipt holders based on the proportion of original units held</p>	<p>The rights and obligations of GDR holders shall be handled in accordance with the laws of the Republic of China and with the provisions of the Depositary Agreement. The main content of the Depositary Agreement is as follows:</p> <p>(1)Exercise of voting right Unless otherwise stipulated by laws and regulations, the holders of the global depositary receipts shall exercise the right to vote attached to the original securities expressed in the global depositary receipt as stated in the Depositary Agreement and the laws of the Republic of China.</p> <p>(2)Dividend distribution, priority subscription rights for new shares, and other rights Unless otherwise stated in the Deposit Agreement, GDR holders enjoy the same rights to cash and stock dividends as common share shareholders of the Company in principle. If the issuing company distributes stock dividends in the future, the depositary institution will, according to the provisions of the deposit agreement, issue additional overseas depositary receipts to overseas depositary receipt holders based on the proportion of original units held</p>

Item \ Issue date	April 22, 2022	April 12, 2024
	by them, or increase the number of ordinary shares of the issuing company represented by each unit of overseas depositary receipt, or sell the stock dividends on behalf of the overseas depositary receipt holders, and distribute the proceeds net of related expenses and taxes to overseas depositary receipt holders in proportion.	by them, or increase the number of ordinary shares of the issuing company represented by each unit of overseas depositary receipt, or sell the stock dividends on behalf of the overseas depositary receipt holders, and distribute the proceeds net of related expenses and taxes to overseas depositary receipt holders in proportion.
Rights and obligations of GDR holders	When the issuing company conducts cash capital increase or other subscription of equity, overseas depositary receipt holders generally have the same priority subscription right as common shareholders of the issuing company, subject to compliance with relevant laws and regulations in the Republic of China and other applicable jurisdictions. The depositary bank shall provide overseas depositary receipt holders with such rights according to the proportion of their original holdings and the provisions of the deposit agreement, or sell such rights on behalf of overseas depositary receipt holders. After deducting relevant expenses and taxes, the proceeds shall be distributed to overseas depositary receipt holders proportionally.	When the issuing company conducts cash capital increase or other subscription of equity, overseas depositary receipt holders generally have the same priority subscription right as common shareholders of the issuing company, subject to compliance with relevant laws and regulations in the Republic of China and other applicable jurisdictions. The depositary bank shall provide overseas depositary receipt holders with such rights according to the proportion of their original holdings and the provisions of the deposit agreement, or sell such rights on behalf of overseas depositary receipt holders. After deducting relevant expenses and taxes, the proceeds shall be distributed to overseas depositary receipt holders proportionally.
Trustee	N/A	N/A
Depositary bank	Citibank, N.A.	Citibank, N.A.
Custodian bank	Citibank Taiwan Limited	Citibank Taiwan Limited
Outstanding balance	As of April 15, 2025, the total balance of outstanding Global Depositary Receipts was 0 units, representing a total of 0 common shares.	As of April 15, 2025, the total balance of outstanding Global Depositary Receipts was 298,700 units, representing a total of 1,493,500 common shares.
Apportionment of expenses for issuance & maintenance	(1)Expenses related to the issuance of Global Depositary Receipts Unless otherwise provided by laws or otherwise agreed between the issuing company,	(1)Expenses related to the issuance of Global Depositary Receipts Unless otherwise provided by laws or otherwise agreed between the issuing company,

Item		Issue date	
		April 22, 2022	April 12, 2024
		<p>the overseas lead underwriter and the depositary bank, the issuance costs and expenses incurred in connection with the issuance of overseas depositary receipts, including legal fees, listing fees, financial advisory fees, underwriting fees, and any other related expenses and expenditures, shall be borne by the issuing company.</p> <p>(2) Expenses during the retention period of Global Depositary Receipts The listing fees, information disclosure expenses, and other related expenses during the depositary receipt retention period shall be paid by the issuing company unless otherwise stipulated by law or otherwise issued by the issuing company and the underwriting syndicate and the deposit bank.</p>	<p>the overseas lead underwriter and the depositary bank, the issuance costs and expenses incurred in connection with the issuance of overseas depositary receipts, including legal fees, listing fees, financial advisory fees, underwriting fees, and any other related expenses and expenditures, shall be borne by the issuing company.</p> <p>(2) Expenses during the retention period of Global Depositary Receipts The listing fees, information disclosure expenses, and other related expenses during the depositary receipt retention period shall be paid by the issuing company unless otherwise stipulated by law or otherwise issued by the issuing company and the underwriting syndicate and the deposit bank.</p>
Terms and conditions of the deposit agreement & custody agreement		Please refer to the Company's Offering Circular.	Please refer to the Company's Offering Circular.
Market price per unit	2024	Highest	USD 27.80
		Lowest	USD 13.70
		Average	USD 19.76
	As of April 15, 2025	Highest	USD 17.40
		Lowest	USD 12.30
		Average	USD 16.08

V. Issuance of employee stock options

(D) Issuance of employee stock options

April 15, 2025

Type of employee stock options	Fifth Issuance	Sixth Issuance	Seventh Issuance
Effective registration date and total number of units	March 16, 2021 12,000 Units	December 2, 2021 20,000 Units	October 22, 2024 30,000,000 Units
Issue date	March 18, 2021	January 6, 2022	October 23, 2024
Number of units issued	Total amount of issuance is 12,000 units	Total amount of issuance is 18,854 units	Total amount of issuance is 22,849,000 units
Number of units still available for issuance	0 unit	0 unit	7,151,000 units
Ratio of the number of issued subscribable shares to the total number of issued shares at the time of issuance	1.29558%	2.02000%	1.82630%
Duration	6 years	5 years	6 years
Exercise method	<p>1. The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act.</p> <p>2. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of</p>	<p>1. The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act.</p> <p>2. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and</p>	<p>1. The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act.</p> <p>2. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and</p>

	Options and is not allowed for other securities trading.	is not allowed for other securities trading.	is not allowed for other securities trading.
Vesting period and percentage (%)	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 50% Three-year anniversary of the grant: 75% Four-year anniversary of the grant: 100%	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 50% Three-year anniversary of the grant: 75% Four-year anniversary of the grant: 100%	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 30% Three-year anniversary of the grant: 60% Four-year anniversary of the grant: 100%
Number of shares subscribed through exercise of the warrants	8,903,000 shares	9,030,500 shares	0 shares
Amount of the shares subscribed through exercise of the warrants (NT\$)	NT\$345,019,350	NT\$572,011,550	NT\$ 0
Number of unexercised shares	2,627,000 shares	8,501,750 shares	22,749,000 shares
Subscription price per share of the unexercised shares	NT\$36.5	NT\$62.2	NT\$115.5
Ratio of the number of unexercised shares to the total number of issued shares (%)	0.2352%	0.7610%	2.0363%
The effect on shareholders' equity	The stock options cannot be exercised until two years have elapsed since the issue date. The maximum percentage to be exercised is 50% in two years, 75% in three years, and 100% in four years. Dilution of existing shareholders' equity will take place over several years, and there is no material impact.	The stock options cannot be exercised until two years have elapsed since the issue date. The maximum percentage to be exercised is 50% in two years, 75% in three years, and 100% in four years. Dilution of existing shareholders' equity will take place over several years, and there is no material impact.	The stock options cannot be exercised until two years have elapsed since the issue date. The maximum percentage to be exercised is 30% in two years, 60% in three years, and 100% in four years. Dilution of existing shareholders' equity will take place over several years, and there is no material impact.

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

(II) Names of managerial officers receiving options and names of Top 10 employees in entitlement, and status of exercise and subscription:

Fifth issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	2,060,000	0.1844%	1,612,000	41.0 / 37.5 / 36.5	62,655,500	0.1443%	448,000	36.5	16,352,000	0.0401%
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and CFO	Yang, Shing-Yu										
	Senior Assistant Vice President and Financial supervisor	Jason Lu										
Employee	Marketing and Sales Manager	Jerry Wang	3,350,000	0.2999%	2,620,500	41.0 / 38.4 / 37.5 / 37.2 / 36.5	101,597,000	0.2346%	729,500	36.5	26,626,750	0.0653%
	Manager of Sustainability	Willie Sun										
	Information Technology Manager	Tim Wu										
	Engineering Manager	Bob Wang										
	Operations Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	SY Chang										
	Marketing and Sales Manager	William Chen										
	Legal Officer	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Jacky Liu										
	Sales Manager	Frank Liu										
	Sales Manager	Jerry Su										
Head of Korean subsidiary	YOO HYUNG JIN											
Sales Manager	Jack Yang											

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Sixth issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	2,620,000	0.2345%	1,384,500	63.9 / 62.2	87,577,900	0.1239%	1,235,500	62.2	76,848,100	0.1106%
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and CFO	Yang, Shing-Yu										
	Senior Assistant Vice President and Financial Supervisor	Jason Lu										
Employee	Marketing and Sales Manager	Jerry Wang	4,350,000	0.3894%	2,327,500	63.9 / 63.5 / 62.2	147,299,000	0.2083%	2,022,500	62.2	125,799,500	0.1810%
	Manager of Sustainability	Willie Sun										
	Information Technology Manager	Tim Wu										
	Engineering Manager	Bob Wang										
	Operations Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	SY Chang										
	Marketing and Sales Manager	William Chen										
	Legal Officer	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Jacky Liu										
	Sales Manager	Frank Liu										
	Sales Manager	Jerry Su										
	Head of Korean subsidiary	Yoo Hyung Jin										
	Marketing and Sales Manager	Tony Chiang										
	Marketing and Sales Manager	Jun Wang										
	Operations Officer	Celia Wu										
	Marketing and Sales Manager	Matt Lu										
Sales Manager	Tim Lin											
Marketing and Sales Manager	Johnny Ou											
Sales Manager	Jack Yang											

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Seventh issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	2,550,000	0.2283%	0	0	0	0%	2,550,000	115.5	294,525,000	0.2283%
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Senior Assistant Vice President and Financial Supervisor	Jason Lu										
	Vice President	Steve Lin										
Employee	Information Technology Manager	Tim Wu	5,150,000	0.4610%	0	0	0	0%	5,150,000	115.5	594,825,000	0.4610%
	Operations Manager	Austin Wu										
	Legal Officer	Sophia Tseng										
	Head of overseas subsidiary	Baig Mirza,Omar										
	Head of overseas subsidiary	Khebere,Karim										
	Head of overseas subsidiary	Yasmine,Karim										
	Head of overseas subsidiary	Dufour,Luc										
	Head of overseas subsidiary	Chin,YeowHon										
	Head of overseas subsidiary	Arora,Sunny										
	Head of overseas subsidiary	Alberga,Anthony										
	Head of overseas subsidiary	Tapley,Matthew										
	Head of overseas subsidiary	Ngthowhing,Jacques										
	Head of overseas subsidiary	Rotholz,Matthew										
	Head of overseas subsidiary	Baily,Stuart										
	Head of overseas subsidiary	Baker,Todd										
Head of overseas subsidiary	Annesi,Geoffrey											

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

VI. Issuance of new restricted employee shares

(D) Issuance of new restricted employee shares:

April 15, 2025

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)
Effective registration date and total number of shares	July 28, 2020 3,000,000 shares	July 27, 2021 3,000,000 shares
Issue date	January 18, 2021	July 28, 2021
Number of new restricted employee shares issued	2,992,000 shares	2,788,000 shares
Number of new restricted employee shares still available for issuance	0 shares	0 shares
Issue price	NT\$0 per share	NT\$0 per share
Ratio of the number of new restricted employee shares issued to the total number of issued shares on the issuance date	0.38%	0.35%
Vesting conditions of the new restricted employee shares	<p>1. The restricted employee shares shall be vested on the dates and in the percentages in accordance with the following schedule and subject to the employee's continuous employment with the Company from the grant date through the vesting dates:</p> <p>A. 1st anniversary of the grant date: 25% of the vesting shares.</p> <p>B. After 2 full years: 25% of the vesting shares.</p> <p>C. After 3 full years: 25% of the vesting shares.</p> <p>D. After 4 full years: 25% of the vesting shares.</p> <p>A vesting date will be moved to the preceding business day if it falls on a holiday.</p> <p>2. After the restricted employee shares are granted to the employee, the Company shall have the right to revoke and cancel the unvested restricted employee shares in the event that</p>	<p>1. The restricted employee shares shall be vested on the dates and in the percentages in accordance with the following schedule and subject to the employee's continuous employment with the Company from the grant date through the vesting dates:</p> <p>A. 1st anniversary of the grant date: 25% of the vesting shares.</p> <p>B. After 2 full years: 25% of the vesting shares.</p> <p>C. After 3 full years: 25% of the vesting shares.</p> <p>D. After 4 full years: 25% of the vesting shares.</p> <p>A vesting date will be moved to the preceding business day if it falls on a holiday.</p> <p>2. After the restricted employee shares are granted to the employee, the Company shall have the right to revoke and cancel the unvested restricted employee shares in the event that</p>

	<p>the employee breaches/violates any of terms of the employment agreement, employee handbook or policies/regulations of the Company.</p>	<p>the employee breaches/violates any of terms of the employment agreement, employee handbook or policies/regulations of the Company.</p>
<p>Restrictions on rights in the new restricted employee shares</p>	<ol style="list-style-type: none"> 1. Except to inherit, employees shall not sell, pledge, transfer, or gift their new restricted employee shares to others, create a pledge or dispose the shares in any way. 2. The rights to attend, submit a proposal, speak, vote, and be elected at shareholders' meetings are identical to those for outstanding common shares. The rights are exercised according to the trust agreement. 3. Other rights include but are not limited to: the right to receive interests, dividends, statutory reserve, and capital surplus and the right to subscribe to cash issues. The rights are identical to those for the outstanding common shares. The shares are not required to be kept in trusts or be subject to a vesting period. 4. If the Company reduces capital as resolved in the shareholders' meeting, this issue of new restricted employee shares shall be reduced by the percentage of shares held by the employees receiving the shares. In addition, the shares come with rights identical to those for common shares, but the payments to be returned in cash or noncash assets will have to be placed in trusts and not be given to employees until the vesting conditions are met. Where an employee fails to meet the vesting conditions, the Company will retrieve the cash or assets. 5. Regarding the period between the ex-dividend date for dividend distribution, ex-dividend date for cash dividends, ex-dividend date for cash issue subscription, ex-dividend date for shareholders' meeting in Article 165, 	<ol style="list-style-type: none"> 1. Except to inherit, employees shall not sell, pledge, transfer, or gift their new restricted employee shares to others, create a pledge or dispose the shares in any way. 2. The rights to attend, submit a proposal, speak, vote, and be elected at shareholders' meetings are identical to those for outstanding common shares. The rights are exercised according to the trust agreement. 3. Other rights include but are not limited to: the right to receive interests, dividends, statutory reserve, and capital surplus and the right to subscribe to cash issues. The rights are identical to those for the outstanding common shares. The shares are not required to be kept in trusts or be subject to a vesting period. 4. If the Company reduces capital as resolved in the shareholders' meeting, this issue of new restricted employee shares shall be reduced by the percentage of shares held by the employees receiving the shares. In addition, the shares come with rights identical to those for common shares, but the payments to be returned in cash or noncash assets will have to be placed in trusts and not be given to employees until the vesting conditions are met. Where an employee fails to meet the vesting conditions, the Company will retrieve the cash or assets. 5. Regarding the period between the ex-dividend date for dividend distribution, ex-dividend date for cash dividends, ex-dividend date for cash issue subscription, ex-dividend date for shareholders' meeting in Article 165, Paragraph

	<p>Paragraph 3 of the Company Act, or other statutory ex-dividend date and the ex-rights date, the timing and procedure for removing restrictions for employee who meet the vesting conditions during this period will be executed according to the trust agreement or related regulations.</p> <p>6. Employees who receive new restricted employee shares and are citizens of the Republic of China shall place the shares into a trust institution designated by the Company promptly after they receive the shares. These employees shall not ask the trustee to return any of the new restricted employee shares in any way for any reason. Employees who receive new restricted employee shares and are not citizens of the Republic of China shall place the shares into a custodian bank.</p> <p>7. Handling of acquisitions and mergers: Unvested shares may be modified as specified in a merger or acquisition agreement or plan.</p>	<p>3 of the Company Act, or other statutory ex-dividend date and the ex-rights date, the timing and procedure for removing restrictions for employee who meet the vesting conditions during this period will be executed according to the trust agreement or related regulations.</p> <p>6. Employees who receive new restricted employee shares and are citizens of the Republic of China shall place the shares into a trust institution designated by the Company promptly after they receive the shares. These employees shall not ask the trustee to return any of the new restricted employee shares in any way for any reason. Employees who receive new restricted employee shares and are not citizens of the Republic of China shall place the shares into a custodian bank.</p> <p>7. Handling of acquisitions and mergers: Unvested shares may be modified as specified in a merger or acquisition agreement or plan.</p>
Custody of the new restricted employee shares	The shares will be held in trust, and the trust/custodial agreement will be entered into by the Company or a person appointed by the Company on behalf of all employees receiving shares with the trust/custody institution. The Company and the person appointed by the Company will also modify the trust/custodial agreement with full discretion on behalf of these employees.	The shares will be held in trust, and the trust/custodial agreement will be entered into by the Company or a person appointed by the Company on behalf of all employees receiving shares with the trust/custody institution. The Company and the person appointed by the Company will also modify the trust/custodial agreement with full discretion on behalf of these employees.
Treatment of the new restricted shares for which the grantee fails to meet the vesting conditions after receiving or subscribing to the shares	The Company will revoke and cancel the unvested restricted employee shares.	The Company will revoke and cancel the unvested restricted employee shares.
Number of new restricted employee	231,500 shares	250,500 shares

shares that have been retired or bought back		
Number of new restricted shares that have vested	2,757,500 shares	1,933,500 shares
Number of unvested new restricted shares	3,000 shares	604,000 shares
The ratio of the number of unvested new restricted shares to the total number of issued shares (%)	0.0003%	0.0541%
The effect on shareholders' equity	Based on the number of issued common shares 1,117,146,651 registered with the Ministry of Economic Affairs on February 18, 2025, the dilution of the Company's EPS is estimated to be approximately in the amount of NT\$0.06 in 2021, NT\$0.03 in 2022, NT\$0.01 in 2023, and NT\$0.01 in 2024. There is a limited dilution of the Company's future EPS, and there is no material impact on existing shareholders' equity.	Based on the number of issued common shares 1,117,146,651 registered with the Ministry of Economic Affairs on February 18, 2025, the dilution of the Company's EPS is estimated to be approximately in the amount of NT\$0.04 in 2021, NT\$0.05 in 2022, NT\$0.03 in 2023, NT\$0.01 in 2024, and NT\$0.00 in 2025. There is a limited dilution of the Company's future EPS, and there is no material impact on existing shareholders' equity.

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

(II) Names of managerial officers receiving restricted employee shares and names of Top 10 employees in entitlement, and status of exercise:

First issuance	Title	Name	Number of restricted share awards acquired	Units of new restricted employee shares exercised to total outstanding shares (Note)	Restrictions removed				Restrictions not removed			
					Number of shares with restrictions removed	Issue price	Issue amount	Units with restrictions removed to total outstanding shares (Note)	Number of shares with restrictions not removed	Issue price	Issue amount	Units with restrictions not removed to total outstanding shares (Note)
Managerial officers	Senior Vice President	Rick Chang	148,000	0.0132%	148,000	0	0	0.0132%	0	0	0	0%
	Senior Vice President	James Wen										
	Senior Vice President	Jerry Chang										
	Vice President and CFO	Yang, Shing-Yu										
	Senior Assistant Vice President And Financial supervisor	Jason Lu										
Employee	Engineering Manager	Bob Wang	476,000	0.0426%	476,000	0	0	0.0426%	0	0	0	0%
	Manager of Sustainability	Willie Sun										
	Information Technology Manager	Tim Wu										
	Marketing and Sales Manager	Tony Chiang										
	Operations Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	SY Chang										
	Marketing and Sales Manager	William Chen										
	Legal Officer	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Frank Liu										
Head of Korean subsidiary	YOO HYUNG JIN											
Sales Manager	Jack Yang											

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Second issuance	Title	Name	Number of restricted share awards acquired	Units of new restricted employee shares exercised to total outstanding shares (Note)	Restrictions removed				Restrictions not removed			
					Number of shares with restrictions removed	Issue price	Issue amount	Units with restrictions removed to total outstanding shares (Note)	Number of shares with restrictions not removed	Issue price	Issue amount	Units with restrictions not removed to total outstanding shares (Note)
Managerial officers	Senior Vice President	Rick Chang	152,000	0.0136%	114,000	0	0	0.0102%	38,000	0	0	0.0034%
	Senior Vice President	James Wen										
	Senior Vice President	Jerry Chang										
	Vice President and CFO	Yang, Shing-Yu										
	Senior Assistant Vice President and Finance Supervisor	Jason Lu										
Employee	Engineering Manager	Bob Wang	480,000	0.0430%	360,000	0	0	0.0322%	120,000	0	0	0.0107%
	Manager of Sustainability	Willie Sun										
	Information Technology Manager	Tim Wu										
	Marketing and Sales Manager	Tony Chiang										
	Operations Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	SY Chang										
	Marketing and Sales Manager	William Chen										
	Legal Officer	Sophia Tseng										
	Sales Manager	Joseph Tzou										
Sales Manager	Frank Liu											
Sales Manager	Jacky Liu											
Sales Manager	Jack Yang											

Note: Based on 1,117,146,651 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

VII. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies
None.

VIII. Financing plans and implementation

(I) As of the end of the quarter preceding the publication date of this annual report, information regarding the company's previous securities issuances or private placements has been disclosed on the Public Information Observatory. For related information, please refer to Market Observation Post System > Individual Company > Shareholding Changes / Fund-raising Plans > Fund-raising Plans Execution Query.

Website: https://mopsov.twse.com.tw/mops/web/bfhtm_q2

(II) As of the end of the quarter preceding the publication date of this annual report, there are no pending or uncompleted securities issuances or private placements from the company in the past three years where the planned benefits have not yet materialized.

(III) As of the end of the quarter preceding the publication date of this annual report, the fund utilization plans for all previous securities issuances by the company have been completed.

Chapter 4. Overview of Operations

I. Business Activities

(I) Business scope:

1. Major business activities:

- (1) Trading, import/export business, processing, manufacturing, research and development of various electronic components and finished goods.
- (2) The manufacture, trading, and import and export business of all kinds of telephone equipment and its components.
- (3) General import and export trading business.
- (4) Agents for quotation and tenders business at home and abroad manufactures.
- (5) I301010 Information Software Services.
- (6) F218010 Retail Sale of Computer Software.
- (7) F118010 Wholesale of Computer Software.
- (8) G801010 Warehousing.
- (9) F113070 Wholesale of Telecommunication apparatus.
- (10) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Percentage of sales revenue:

Unit: NT\$ thousands

Product name	2024	Percentage of sales revenue
Application-Specific Integrated Circuit	253,193,360	26.4%
Application-Specific Standard Product-Wireless Connectivity	184,227,281	19.2%
Application-Specific Standard Product-Wired Connectivity	152,826,219	15.9%
Analog	118,911,005	12.4%
Microcomponents	58,613,712	6.1%
Memory	40,945,750	4.3%
Discrete	40,631,213	4.2%
Application-Specific Standard Product-Others	30,981,115	3.2%
Optoelectronics	22,329,071	2.3%
Passive components	18,120,319	1.9%
Others	38,652,852	4.1%
Total	959,431,897	100.00%

3. The Group's current product (service) items:

(1) Semiconductor and electronic component brands distributed

Ambarella, Amlogic, Ampleon, ASMedia, Broadcom, Diodes, ESMT, Infineon, Intel, KYOCERA AVX, Littelfuse, Marvell, Maxlinear, MediaTek, Microchip, Micron, MPS, Murata, Nanya, Navitas, Nexperia, NXP, Nuvoton, OMNIVISION, onsemi, Osram, Panasonic, Qualcomm, Renesas, Realtek, Richwave, Silergy, Silicon Labs, Samsung, Skyworks, Smartsens, STMicroelectronics, Synaptics, TE, Vishay, Wolfspeed, Yageo, and others.

(2) Semiconductor and electronic component products distributed

Application specific standard product (ASSP)-wireless connectivity, ASSP-wired connectivity, ASSP-others, analog, application-specific integrated circuit (ASIC), microcomponents, memory, discrete, optoelectronics, passive components, and others.

4. New products (services) to be developed:

In response to the future product trends, the Company will focus on three research and development objectives, namely (1) new energy vehicles; (2) AI servers; and (3) digital power solutions with third-generation semiconductors.

(II) Industry overview:

1. Industry trends and outlook:

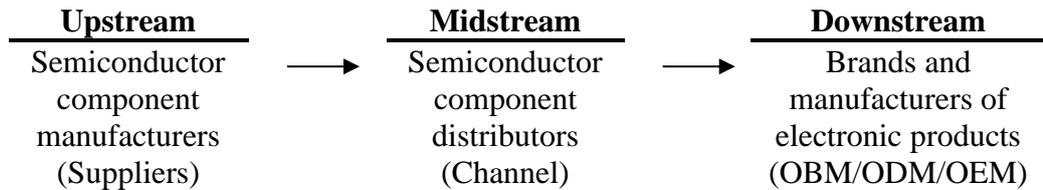
With the rapid development of the electronics industry, the global semiconductor market continues to grow. To adapt to the fast-changing market, downstream electronics manufacturers must continuously develop new products and shorten their time-to-market to seize business opportunities and gain a competitive edge. However, upstream Integrated Device Manufacturers (IDMs) and IC design companies, in their efforts to reduce production costs and respond to rapidly evolving end markets, are more focused on process improvements and new product development, and thus might allocate less resources to downstream manufacturers in terms of product information and technical support.

To enhance the efficiency of the semiconductor supply chain, semiconductor distributors play a crucial role in providing manufacturers with logistics, technical support, and relevant product information. Upstream suppliers have increasingly delegated sales and support services to distributors, who, in turn, deliver product information, application technical support, and market insights to downstream customers, helping them accelerate product launches. At the same time, as downstream customers expand their production bases, distributors also establish additional operational bases and warehouse facilities overseas to effectively meet customers' demands for logistics and technical support. Furthermore, distributors also actively seek to expand their authorized distribution territories for vendors' products to enhance their international competitiveness.

Amid rapid industry changes and intense competition, a semiconductor distributor's

success hinges on the quality and speed of its professional services. As the development of the semiconductor industry accelerates, the life cycle of electronic components becomes shorter. For suppliers, delegating semiconductor distributors to support customers for application and product development allows them to focus on advancing new technologies and product innovations, thereby strengthening their global competitiveness. Consequently, a growing number of suppliers are leveraging close collaboration with distributors to enhance supply chain specialization and to expand more market opportunities.

2. The relationship between upstream, midstream and downstream of the industry:



In the semiconductor distribution supply chain, upstream companies are semiconductor integrated device manufacturers (IDM) as well as fabless semiconductor companies, while downstream companies are electronics manufacturers. Semiconductor distributors serve as the bridge between the upstream and downstream, providing professional supply chain management for both.

With the accelerated evolution of the electronics industry and shortened product life cycles, upstream suppliers are increasingly focusing on new product development and production process improvement to enhance their competitiveness. As a result, they continue to delegate their sales and marketing responsibilities – including providing product information and technical support services - to semiconductor distributors. Similarly, to seize business opportunities and shorten time-to-market for new products, downstream electronics manufacturers are prioritizing the development of new applications, and are increasingly relying on the supply chain logistics services provided by semiconductor distributors to reduce component lead-time and inventory pressure.

In recent years, the role of semiconductor distributors in the supply chain has evolved from merely facilitating buy-and-sell transactions to offering professional value-added services such as sales and marketing, logistics/inventory management, technical support, and more. As a result, the role of semiconductor distributors has expanded, and they are now regarded by both suppliers and customers as strategic business partners.

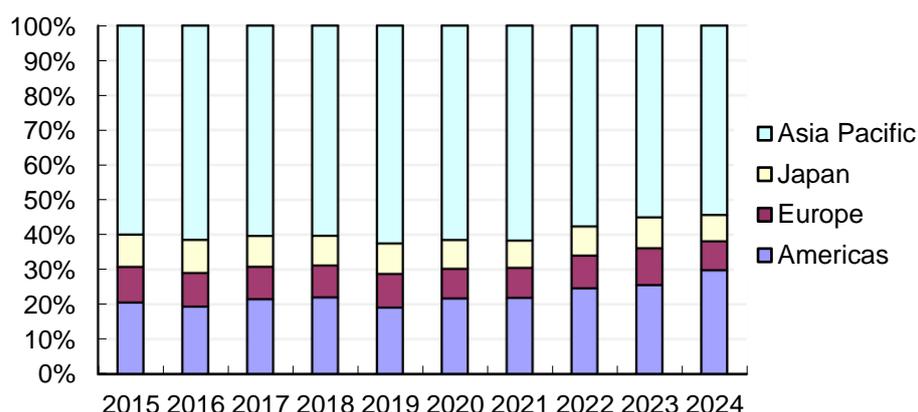
3. Current status of the global semiconductor market:

Since 2000, Asia, particularly China, has become the world's primary electronics production hub due to the establishment of a robust supply chain ecosystem as well as low-cost and high-quality labor. However, in recent years, the rise of geopolitical tensions, trade protectionism, and supply chain security concerns have driven demand for localized production of electronic products and the “China plus N” multi-location manufacturing

strategy. As a result, Asia’s share in the global semiconductor market has declined slightly.

According to the World Semiconductor Trade Statistics (WSTS) December 2024 report, the Asia-Pacific semiconductor market is projected to reach US\$340.8 billion in 2024, accounting for approximately 54% of the global market. When combined with Japan’s US\$47.4 billion market, Asia's total semiconductor market accounted for over 60% of the global semiconductor industry. Asia remains one of the most critical markets in the global semiconductor distribution industry.

Semiconductor market share by region



Source: World Semiconductor Trade Statistics (WSTS)

Global semiconductor industry sales from 2020 to 2024

Unit: billion USD

Region	2020		2021		2022		2023		2024	
Americas	95.4	22%	121.5	22%	141.1	25%	134.4	26%	186.6	30%
Europe	37.5	9%	47.8	9%	53.9	9%	55.8	11%	52.0	8%
Japan	36.5	8%	43.7	8%	48.2	8%	46.8	9%	47.4	8%
Asia-Pacific	271.0	62%	343.0	62%	330.9	58%	290.0	55%	340.8	54%
Global Market	440.4	100%	555.9	100%	574.1	100%	526.9	100%	626.9	100%

Note: The numbers in the table are rounded to the nearest hundred million US dollars, which may result in a slight discrepancy between the aggregated numbers by region and the total sum.

Source: World Semiconductor Trade Statistics (WSTS)

4.Product trends and competitive landscape:

In 2024, the Group’s revenue breakdown by application is as follows: automotive electronics 8.3%, industrial and instruments 11.6%, communications 12%, data centers and servers 36.1%, consumer electronics and others 6.5%, PCs and peripherals 7%, mobile phones 18.5%.

(1)Automotive electronics

In recent years, vehicles have become increasingly electrified, with the semiconductor content per vehicle steadily rising. For example, with a strong focus on driving safety and user experience, Advanced Driver Assistance Systems (ADAS) have

emerged as a mainstream feature, promoting international automakers to compete in automotive electrification and digitalization. They work with semiconductor companies to integrate automotive electronic control technologies and to introduce Internet of Vehicle solutions. In addition, under the requirements of government regulations in various countries, applications such as anti-lock braking system (ABS), tire-pressure monitoring system (TPMS), electronic brake assist (EBS), lane departure warning system (LDWS), and more, have become standard features. The growing demand for sensors, microprocessors and control technologies continue to fuel the expansion of the automotive semiconductor market.

According to Gartner's December 2024 forecast report, the automotive semiconductors market exceeded US\$81.3 billion in 2024, representing an annual growth rate of 4%. From 2024 to 2028, the market is projected to achieve a compound annual growth rate (CAGR) of over 9%, driven primarily by Advanced Driver Assistance Systems (ADAS), Automotive High-Performance Computing (HPC), and Electrified Powertrains. Among these segments, the ADAS market is expected to achieve a CAGR of over 15% from 2024 to 2028, while Automotive HPC is projected to grow at a CAGR of 26%, and Electrified Powertrains at 14%.

(2) Industrial and instruments

The fourth wave of industrial revolution, known as "Industry 4.0", presents highly anticipated business opportunities. The basic system design of "Industry 4.0" integrates a vast network of sensors, actuators, automatic control systems, mesh networks, multi-network and others. With the smart production and systematic design, data from production equipment and sensing endpoint is transmitted to the cloud for integration. Advanced big data analytics is then applied to optimize production process, detect production issues, and coordinating stocking, inventory, shipping and sales, ultimately reducing costs and maximizing profitability. As "Industry 4.0" continues to evolve, the demand for smart production is expected to drive continuous optimization in microcontroller and sensor design, creating new growth momentum for the semiconductor component market. According to Gartner's forecast, the industrial automation semiconductor market is projected to achieve a CAGR of 15% from 2024 to 2028.

In addition, smart transportation systems continue to advance. The widespread deployment of surveillance cameras and sensors has significantly enhanced transportation efficiency. Furthermore, the growing adoption of electric vehicles (EVs) has driven a surge in demand for charging stations and other transportation infrastructure. According to Gartner's forecast, the transportation semiconductor market is projected to achieve a CAGR of 20% from 2024 to 2028.

According to Gartner's December 2024 forecast, the overall industrial semiconductor market is expected to grow at a CAGR of over 12% from 2024 to 2028. In particular, Digitalization and electrification are gradually replacing traditional

models in areas such as security surveillance, industrial automation, transportation, agriculture, testing/measurement, and energy management. These trends will provide long-term growth momentum for industrial electronics.

(3) Communications

According to Gartner's December 2024 forecast report, the communication semiconductor market (adjusted based on the Group's application classification) is projected to grow at a CAGR of approximately 7% from 2024 to 2028. Among the key drivers, the rapid development of generative AI has significantly increased demand for high-speed transmission, leading to a projected CAGR of over 12% from 2024 to 2028 for both the enterprise fixed network semiconductor market and the optical communication semiconductor market.

(4) Data centers and servers

The rapid advancement of Generative AI and the growing demand for AI-powered applications have significantly increased the need for AI accelerators and high-speed data transmission within data centers. This surge has greatly boosted the demand for AI server-related chips. Additionally, as AI computing speeds continue to improve, there is also rising demand for high-performance, low-power power management chips to enhance energy efficiency. According to Gartner's January 2025 report, data center-related semiconductor revenue experienced strong growth of approximately 72% in 2024, and is projected to achieve a CAGR of over 12% from 2024 to 2028.

(5) Consumer electronics

The consumer electronics market experienced a recovery in 2024. According to Gartner's December 2024 report, the consumer electronics semiconductor market rebounded, shifting from a decline of over 16% in 2023 to approximately 6% growth in 2024. Furthermore, Gartner forecasts that consumer electronics semiconductor revenue will grow by around 5% in 2025 and 6% in 2026.

(6) PCs and peripherals

According to Gartner's December 2024 report, global PC shipments (excluding tablets) reached 245 million units in 2024, representing a 1% increase compared to 2023. Tablet shipments in 2024 reached 133 million units, up approximately 3% year-over-year.

Gartner noted that although expectations for the adoption of AI PCs have risen and an upgrade cycle for Windows 11 PCs is anticipated, the global PC market recorded only modest growth in 2024. For consumers, the high price of AI PCs has hindered broader adoption, while economic uncertainty in China and parts of Europe has continued to suppress PC demand.

Looking ahead, PC demand is expected to rebound in 2025, with the market projected to achieve steady growth. This reflects the delayed demand from Windows 11 PC upgrades and the increasing commercial value of AI PCs as their use cases mature.

Gartner forecasts that global PC shipments will grow by 5% in both 2025 and 2026, while the PCs and peripherals semiconductor market (adjusted based on the Group's application classification) is expected to grow by 6% in 2025 and 8% in 2026.

(7) Mobile phones

The global mobile phone market rebounded in 2024. According to Gartner's statistics, global mobile phone sales reached 1.31 billion units in 2024, representing a 3% increase compared to 2023. Among them, smartphones accounted for 1.23 billion units, growing 4% year-over-year, slightly outperforming the overall mobile phone market and making up approximately 94% of total mobile phone sales.

Gartner forecasts that the global mobile phone market will grow by 4% in 2025 and 3% in 2026. Additionally, due to the rebound in memory prices and improvements in application processor capabilities and unit pricing, the mobile phone semiconductor market is expected to grow by 9% in 2025 and 5% in 2026.

5. Intellectual Property Management:

The Company has developed the intellectual property management plan that aligns with our business objectives and integrates with R&D resources. Through proactive and effective management of our intellectual property, we aim to protect our R&D achievements, reduce operational risks, strengthen the trust of our partners and customers, create company value, and enhance our competitiveness in the industry.

(1) Plan of Intellectual Property and Risk Management

A. Trade secret protection measures:

The Company has established confidentiality policy and introduced associated issues of trade secrets and confidentiality obligations into the training of new employees. The Company conducts company-wide education and training on a regular basis, and employees are required to abide by confidentiality obligations pursuant to their employment contracts. The above measures enhance employees' awareness and understanding of the importance to protect confidential information of the company. In addition, to prevent the theft, tampering, destruction, loss, or leakage of confidential information. The Company has taken specific measures to strengthen information security, such as enhancing information security, maintaining the operation of information security facilities, establishing document confidentiality levels, implementing system access control, monitoring access to confidential data, and conducting regular internal audits. To prevent intellectual property disputes, the Company rigorously reviews the confidentiality provisions in business contracts to properly safeguard our rights and limit our liability.

B. Patent protection measures:

The Company's patent management measures mainly include, among others: integrating departmental resources for industry analysis, conducting patent

strategy planning, strengthening patent deployment, and systemizing patent management. To maintain our patent rights and prevent disputes and related risks, we closely work with external patent advisors. We conduct patent searches and regularly monitor the latest technology developments in the industry to analyze infringement risks and plan ahead. This is to protect our own patent rights and prevent infringing others', as well as effectively defend against patent litigation.

C. Trademark protection:

The Company has been actively carrying out trademark strategy to obtain trademark protection. To accommodate market expansion, we regularly review our trademark portfolio and monitor if there are any similar trademarks and representations in the market that may cause confusion or misidentification, in order to protect our trademark rights.

(2) Implementation of Intellectual Property Management Plan:

A. As of December 31, 2024, there have been:

(a) Six (6) trademarks, and eleven (11) pending trademark applications as below:

Six (6) trademarks		Duration
Taiwan	文晔	2003/08/16~2033/08/15
	文晔及圖	2003/09/01~2033/08/31
	WT Microelectronics and logo	2008/05/01~2028/04/30
China	文晔	2004/07/28~2034/07/27
	WT MICROELECTRONICS and logo	2007/12/14~2027/12/13
UK	WT Microelectronics	2024/10/2~2034/10/2
Eleven (11) pending trademark applications		Filing Date
Canada	WT	2024/10/1
EU	WT	2024/10/2
Hong Kong	WT	2024/10/2
Malaysia	WT Microelectronics	2024/10/3
Singapore	WT Microelectronics	2024/10/4
Mexico	WT Microelectronics	2024/10/15
USA	WT Microelectronics	2024/10/15
Brazil	WT Microelectronics and logo	2024/10/16
Korea	WT Microelectronics and logo	2024/10/16
Thailand	WT Microelectronics and logo	2024/10/17
India	WT Microelectronics and logo	2024/10/18

(b) Seven (7) invention patents, and one (1) pending patent application.

B. Educational training has been conducted.

C. The principles for reviewing confidentiality agreements and intellectual property right clauses have been established.

D. The implementation status of intellectual property management was reported to

the Board of Directors on November 5, 2024, to ensure that the implementation of intellectual property management is in line with the Company's expectations and objectives. Mechanisms for continuous improvement are also established.

(III) Overview of Technology and R&D:

1. Future research and development plan

The Group is mainly a professional channel operator of electronic components. In response to the future product trends, the Company will focus on three research and development objectives, namely (1) new energy vehicles; (2) AI servers; and (3) digital power for third-generation semiconductors. At present, some relevant products have been successfully developed, further enabling customers to shorten the R&D design schedule, quickly solve and clarify problems, and assist customers in solving design and production problems.

2. R&D personnel and their education and work experience

The main work of the R&D personnel is to formulate various project plans according to the market development trend, systematically carry out product development work, and further complete testing and verification to establish technological advantages. The Group attaches great importance to the quality and professional education of R&D personnel. Most R&D personnel have college education or above. They have worked in research and development and are familiar with the process of customers' R&D, so that product development work and specifications can meet customer needs.

3. R&D expenses in the most recent year and as of the date of this annual report

Unit: NT\$ thousands

Item	2024 IFRSs consolidated information	As of March 31, 2025 IFRSs consolidated information
Net operating revenue	959,431,897	247,424,457
R&D expenses	850,587	202,051
R&D expenses as a percentage of revenue	0.09%	0.08%

4. Successfully developed technologies and products

Product Name	Field of Application
Full HD WDR Dual Channel Car Black Box	Automotive
Full HD WDR IP Camera	Surveillance
HD Pico Projectors	Consumer/Industrial
Sensorless BLDC Motor with Six Step Square Wave / quasi-sinusoidal control	Industrial/Automotive
Sensorless BLDC Motor with vector control	Industrial/Automotive
Smart coffee machine	Consumer
Electric bicycle motor control	Industrial/Automotive

Product Name	Field of Application
Tire-pressure monitoring system	Automotive
Digital power supply	Server power supply
Smart energy-saving power grid management system	Home Automation
WiFi mobile cloud storage system	Consumer
Electronic faucet	Home Automation
Wireless charging (including transmission (TX) and reception (RX))	Mobile device (peripherals)
Infrared remote control for smartphones and tablets	Mobile device
Smart bracelet	Consumption market
Power bank	Consumption market
SOM (System on module)	Applications of embedded system in industrial computer
E-meter (Power meter)	Server power measurement
Smart Bulb	Home Automation (HA)/ IoT
Home Gateway	Home Automation (HA)/ IoT
Sensor hub for smartphones and tablets	Mobile device
Pedometer	Wearable device consumer market
Smart ECG module reference design	Mobile device
Digital power reference design for servers	Server power supply
Secondary optical lens in LED TV backlight reference design	LED TV
Personal wireless transmission sensing device and Bluetooth 5.0 broadcast reference design	Mobile device
Optical reference design for night vision illumination and time-of-flight ranging	Industrial security
High power isolated Ethernet power supply reference design	Network communication
DDR5 module reference design Reference solution for fifth generation DDR (Double Data Rate) synchronized dynamic RAM modules	Data center/high performance computing
22KW and 3KW hybrid DC - DC converters and AC vehicle chargers.	Automotive
3KW digital power reference design for 48V AI servers	Server power supply

(IV) Long-term and Short-term Business Development Plans:

1.Short-term Business Development Plans

(1)Marketing strategies

A. Capitalizing on the synergies from our integration with Future Electronics:

With the acquisition of Future Electronics, we have extended our market reach from Asia to a worldwide scale. Leveraging the combined expertise and resources of both companies in their respective markets, we are now able to offer customers

a more comprehensive range of products and services, and enhance our value proposition to our suppliers, establishing a more robust global service network.

B. Expanding product lines of high growth potential:

The Group has established significant sales base in product lines including communications, networking, imaging, computing, and high-performance power application components. In addition to the continuous evolution and growth of traditional 3C products, we will further optimize our product portfolio by introducing new high-growth product lines that align with market demand, strengthen product and market planning capabilities, and improve our overall market presence. We are actively expanding into key sectors such as automotive electronics, industrial automation, green energy, energy management, medical instrument, high-speed transmission applications, cloud data centers, smart Internet of Things, and more. We will actively introduce competitive product lines, striving to provide diverse and comprehensive product offerings. By leveraging our well-established distribution channels, we are committed to delivering professional services and maximizing operational efficiency.

C. Strengthening technology-driven marketing strategies:

The short life cycles and diversity of electronic products have made it increasingly challenging for upstream suppliers to efficiently supply components. Leveraging the Group's technical expertise and industry knowledge accumulated through long-term customer service, we are committed to providing application engineering solutions and delivering specialized technical support.

Moving forward, we will continue to enhance our Field Application Engineering (FAE) and design-in services, tailoring optimal product combinations and designs to meet downstream customers' demand, and create greater value-add. We aim to become the bridge between upstream manufacturers and downstream customers.

D. Enhancing service quality and customer satisfaction:

We are committed to strengthening our sales capabilities and service quality, while continuously enhancing the competencies of our supporting personnel. By establishing a timely and highly efficient service system, we aim to foster a strong customer service mindset across all employees. This approach will not only enhance satisfaction among existing customers but also help attract and develop potential future customers.

E. Proactively expanding new customers and global presence:

While continuing to support existing customers, we are actively pursuing high-quality new customers, exploring new application opportunities for existing products, and leveraging cross-selling opportunities between WT Microelectronics and Future Electronics. By diversifying our customer base, we aim to mitigate customer concentration risk while providing superior product solutions.

Furthermore, we strive to assist companies with limited R&D resources, fostering closer collaboration with our customers. We will continue expanding our sales network to strengthen our global presence and enhance overall market coverage.

(2)Product strategies

A. Increasing the value of technical support:

As the market shifts toward thinner profit margins, the demand for rapid product development remains critical. One key focus is addressing the rising trend of small-batch, highly diversified electronic products. By leveraging our comprehensive service capabilities, we strive to swiftly supply customers with a broad range of components featuring continuous functional improvements. This efficiency not only reduces system manufacturers' investment and allocation of R&D resources but also reinforces the value-added role of distributors within the supply chain.

B. Application development and distribution of power management products:

As climate change drives a greater focus on energy conservation and carbon reduction, and AI technology continues to elevate the functionality of electronic products, demand for power supply solutions has become increasingly stringent. Improving power management efficiency, reducing power consumption, and extending battery life have become key R&D priorities across all industries. Our Group represents a diverse portfolio of high-performance power products that align with advanced technical requirements. We will continue to expand our power management product portfolio, staying ahead of industry trends to meet the evolving demands of end-product applications.

(3)Financial strategy

As a distributor of electronic components, our Group requires working capital to fund our growth. We have implemented a comprehensive risk management and control system that enables management to identify, assess, and mitigate market risk, credit risk, liquidity risk, and cash flow risk.

Through a robust internal control system and well-defined operational processes, we continuously assess the impact of economic conditions, competitive dynamics, and market value fluctuations. Our business and finance teams closely monitor accounts receivable to maintain optimal risk exposure and appropriate liquidity levels. Additionally, by utilizing diverse funding channels, we enhance financial flexibility, reduce funding costs, and minimize operational risks.

2.Long-term Business Development Plans

(1)Integrating group resources and maximizing synergies

We will continue to leverage synergies following our integration with Future Electronics, optimizing our global presence, resources, and operational scale to achieve our mid-to-long-term integration objectives, further strengthening our market leadership and enhancing our core competitiveness.

(2) Establishing comprehensive and diversified product lines and territories

In response to market trends and customer demands, we will continue to introduce new distribution territories, expanding our product portfolio to support a wide range of application fields, and providing key components essential to the domestic and global electronics industry. We aim to ensure competitive pricing, superior specifications, and a comprehensive product selection to meet customers' one-stop procurement needs.

We will leverage our accumulated industry experience to actively establish regional service networks to offer localized support and enhance customer service efficiency.

(3) Specialized channel marketing strategy

We will continue to enhance both software and hardware capabilities and strengthen the deployment of professional marketing personnel to facilitate real-time information exchange with upstream suppliers and downstream customers.

By leveraging solid technical expertise, we aim to expand distribution channels and increase the value-add we provide.

(4) Building long-term partnerships with customers and suppliers

As a distributor, we play a crucial role as both a consultant to suppliers and a service provider to customers, offering comprehensive information and after-sales support.

(5) Strengthening long-term talent reserve and training

To align with the Group's long-term development strategy, we actively recruit outstanding talent through industry-academia collaborations with leading universities. These initiatives include MOU agreements, campus recruitment, corporate mentorship programs, company visits, industry trend sharing sessions, and one-day job experience programs. We continuously promote talent development programs such as Want Talent and the Internship Program, while also attracting international talent to optimize our workforce in terms of skill levels, quantity, and structure. Additionally, we identify and nurture successor candidates from both internal and external talent pools, providing long-term development plans for future leaders. These efforts support our global expansion and enhance our overall competitive advantage for the future.

(6) Prudent financial strategy

The Group's financial strategy is centered on stable operations, while balancing shareholder interests and capital needs for future growth. We strategically expand funding when necessary, ensuring financial stability and sustainable development. Looking ahead, we will assess working capital requirements and leverage capital markets to secure cost-competitive funding, supporting the Group's business expansion and operational growth.

II. Market, production and sales overview

(I)Market analysis:

1.Sales regions of main products

Unit: NT\$ thousands

Region	Year	2023		2024	
		Sales amount	%	Sales amount	%
United States		109,439,941	18.41	332,847,298	34.69
Taiwan		262,587,484	44.17	281,511,098	29.34
China		151,256,750	25.44	219,128,997	22.84
Other		71,234,638	11.98	125,944,504	13.13
Total		594,518,813	100.00	959,431,897	100.00

The above revenue by geographic area is calculated based on the registered location of the headquarters of external customers.

2.Market shares

According to the Market Share Analysis: Semiconductor Distributors, Worldwide Report issued by Gartner in 2025, the Group ranked No.1 globally in semiconductor distribution in 2024, with a 14% market share in 2024, up from 9.9% in 2023. Meanwhile, the Group also ranked No.1 in the Asia-Pacific region (excluding Japan), with a market share of 15.9% in 2024, an increase from 14.4% in 2023.

3.The outlook of market demand, supply and growth

(1)Supply side

As digitalization accelerates and electronic products become increasingly reliant on a wide range of semiconductor components, semiconductor suppliers are ramping up investments in advanced semiconductor equipment, technologies, and manufacturing processes to meet growing market demand.

According to SEMI's December 2024 forecast report, global semiconductor manufacturing equipment sales are projected to reach \$112.8 billion in 2024, representing a 7% increase compared to \$105.9 billion in 2023. SEMI further forecasts that in 2025, global semiconductor manufacturing equipment sales will grow to \$121.5 billion, reflecting an annual growth rate of approximately 8%.

According to SEMI, global semiconductor front-end equipment sales (including wafer processing, fab facilities, and mask equipment) are estimated to reach US\$100.8 billion in 2024, representing a 5% year-on-year increase. This figure is higher than SEMI's mid-2024 forecast of \$98 billion, with the upward revision primarily driven by strong ongoing investments in DRAM and high-bandwidth memory (HBM) fueled by AI advancements. Additionally, China's continued investment remains a key driver in the expansion of the wafer fabrication equipment (WFE) market. Looking ahead, WFE sales are expected to grow by 7% in 2025 and 14% in 2026, reaching \$107.56 billion and \$122.64 billion, respectively, driven by rising demand for advanced logic and memory applications.

Semiconductor back-end equipment market, including testing equipment and assembly & packaging equipment, experienced a strong recovery in 2024 after two consecutive years of sales decline. According to SEMI's forecast, global semiconductor testing equipment sales are expected to grow 14% year-over-year in 2024, reaching \$7.1 billion, while assembly and packaging equipment sales are projected to increase by 23% year-over-year, reaching \$4.9 billion. Furthermore, the growth outlook for the back-end market is expected to accelerate, with sales of testing equipment projected to increase by 15% in 2025 and 19% in 2026. Meanwhile, sales of assembly and packaging equipment are forecasted to grow by 16% in 2025 and 23% in 2026. The growth forecast for the global semiconductor equipment market indicates an optimistic and stable global semiconductor supply outlook.

(2) Demand side

Given the broad and comprehensive coverage of our Group's product portfolio, our revenue and profitability trends are closely tied to the overall semiconductor industry and global economic development. With digitalization accelerating, energy conservation and carbon reduction becoming priorities, and AI technology advancing rapidly, global semiconductor demand is expected to outpace overall economic growth.

According to the latest World Economic Outlook released by the International Monetary Fund (IMF) in January 2025, the global economy is projected to grow by 3.3% in 2025. This includes 1.9% growth in developed markets and 4.2% growth in emerging and developing markets. For individual countries, the 2025 GDP growth forecasts are as follows: United States: 2.7%; China: 4.6%; India: 6.5%; Japan: 1.1%; Germany: 0.3%. The IMF's latest global economic outlook remains largely unchanged from its October 2024 forecast, as the upward revision of U.S. growth has offset downward adjustments in other major economies. For 2026, the global economic growth rate is projected to remain at 3.3%, below the historical average of 3.7% from 2000 to 2019.

(3) Growth

From an application perspective, the Group's primary growth drivers stem from the adoption of high-speed transmission applications, the rapid development of AI technology, and the increasing demand for energy efficiency and carbon reduction. Key markets include automotive electronics, industrial automation, smart IoT, AI-powered end devices, energy management, green energy, cloud data centers, and more.

Taking automotive electronics as an example, technological developments have led to the intelligent upgrade of vehicles as in smartphones, leading to an increased adoption of semiconductor components to enhance safety and driving efficiency. The semiconductor content per vehicle continues to rise. The Group has been actively involved in automotive electronics for years, earning recognition from OEMs and customers across various domains, including powertrain, body control, in-vehicle infotainment, advanced driver assistance systems (ADAS), and safety systems.

For Internet of Things (IoT), market demand for IoT solutions is becoming

increasingly evident, with AI integration fueling a surge in applications such as smart manufacturing, intelligent retail, and smart homes. The International Data Corporation (IDC) forecasts strong growth in AI-powered smartphones and AI PCs over the next few years. According to IDC's June 2024 forecast, AI PCs are expected to account for 20% of total PC shipments in 2024, with that share rising to over two-thirds by 2028. In IDC's July 2024 report, Generative AI (GenAI) smartphone shipments are projected to grow 363.6% YoY in 2024, reaching 234.2 million units, representing 19% of total smartphone shipments. The compound annual growth rate (CAGR) from 2023 to 2028 is forecasted at 78.4%.

In energy efficiency and carbon reduction, the Group remains focused on three core strategies: platform integration, solution development, and technical services. We provide optimized solutions across three key areas: green energy, energy storage, and energy efficiency. This strategy serves as the foundation for the Group's clean technology development roadmap, reinforcing our commitment to sustainability and innovation.

The emerging high-growth sectors mentioned above are driving demand for critical semiconductor components, including digital power components, high-performance microprocessors, control processing units, high-precision analog components, application-specific integrated circuit for cloud data centers, and more. These developments are expected to create significant business opportunities in the electronic component distribution industry. As part of our strategic market development plan, the Group is actively investing in these areas and is well-positioned to benefit from future growth.

4. Competitive advantages, key opportunities and challenges for growth prospects, and mitigation strategies

(1) Competitive advantages

A. Comprehensive and diverse product lines

The Group has established solid, stable partnerships with internationally renowned upstream suppliers such as Broadcom, Infineon, Marvell, NXP, Onsemi, Panasonic, Skyworks, STMicroelectronics, Renesas, and more, earning multiple outstanding distributor awards from suppliers. This recognition reflects the Group's strong marketing and sales capabilities, as well as the trust and approval of its supplier partners. Additionally, with keen market insight, the Group actively and strategically secures new product lines, ensuring a comprehensive and diverse product portfolio. This approach strengthens the stability of existing product lines while also facilitating the development of new ones, contributing positively to the Group's overall market positioning and growth.

B. Strong management team

The Group's management team is composed of professionals from the

electronics and information technology industries, with abundant experience in marketing and application engineering. Key executives all have over a decade of experience in the electronic component distribution industry, bringing deep market insights and broad industry expertise. Their proven leadership and keen awareness of industry trends play a crucial role in driving the Group's business expansion and long-term strategic planning.

C. Professional technical support capabilities

The Group firmly believes that, beyond offering a comprehensive and diverse product portfolio, having strong technical support capabilities is essential for providing end-to-end services such as product development, design, product integration and troubleshooting, so as to earn customers' trust and meet customers' design-in module demand. This technology-driven marketing approach to technical support serves as a key competitive advantage for the Group, positioning us toward our goal of becoming a value-added professional service leader in the distribution industry.

D. Extensive and well-established marketing and distribution network

In response to the globalization trend of electronic products, the Group is actively expanding its global presence to provide localized customer service, develop new products, and promptly capture market insights. Our goal is to ensure that wherever our customers are, the Group is there as well.

(2) Favorable factors

A. Growing semiconductor demand driven by the information and electronics industry

The demand for semiconductors continues to rise as new products increasingly adopt electronic and digital technologies, while existing electronic products undergo continuous evolution and upgrades. This ongoing innovation fuels a sustained increase in semiconductor demand.

B. Increasingly vital role of distributors

As global electronics manufacturers seek to reduce marketing costs and enhance engineering application support, distributors are playing an increasingly critical role in the electronics industry supply chain. For upstream suppliers, distributors serve as key partners in market expansion, product integration, and customer service. For downstream customers, distributors provide inventory management and technical support.

Currently, direct sales from semiconductor manufacturers to customers (Direct Accounts) account for over 60% of their revenue, while sales through distributors make up approximately 30–40%. Semiconductor manufacturers still have considerable potential to release Direct Accounts. The Group's strong capabilities and consistent efforts have earned recognition from both customers and suppliers. As global digitalization trend accelerates, a large number of new customers with rapid growth potential have emerged, while the relocation and diversification of production

bases and supply chains continue to gain momentum. Given these trends, the role of distributors in the supply chain is expected to become even more prominent in the future.

C. Comprehensive and diverse product portfolio

The Group's product portfolio covers a wide range of applications, including automotive electronics, industrial and instruments, communications, data centers and servers, consumer electronics, PCs and peripherals, and mobile devices. Furthermore, the Group strategically differentiates its product offerings to prevent over-concentration in procurement, ensuring a balanced and diversified inventory. This approach not only enhances customer convenience by providing a one-stop procurement solution but also helps customers reduce inventory risks and optimize procurement time and costs.

D. Experienced management team

The Group takes pride in its highly experienced frontline sales and marketing personnel, who possess years of expertise in sales distribution and marketing. Additionally, our strong back-end technical support, management, and R&D teams serve as a key competitive advantage. Externally, this expertise enables the Group to promote existing products, secure new product lines, and address customer needs effectively. Internally, our management team continuously enhances financial and operational efficiency, strengthening the Group's overall business foundation. These combined strengths position the Group as a market leader in the industry.

(3) Challenges and mitigation strategies

A. Intense product competition and margin erosion

Mitigation strategies:

- Expand product lines of specialized applications that possess high uniqueness and low substitutability, reducing the Group's exposure to price competition and strengthening its market positioning.
- Adopt bulk procurement strategies for widely used components, leveraging economies of scale to offer customers more competitive pricing while maintaining reasonable profit margins.
- Increase revenue contributions from high-margin, non-3C products, such as automotive electronics, industrial control, energy management, 5G-related applications, and smart IoT, to optimize product mix and gradually enhance overall gross margins.
- Provide more value-added services, beyond traditional distribution, by offering technical application design services that help customers accelerate their product development, gain a first-mover advantage, and secure higher profitability and market share.

B. Suppliers' strategy adjustments and short product life cycle

Mitigation strategies:

- Strengthen market development efforts by identifying emerging product and market trends, setting the Group's future strategic direction, and proactively introducing new product lines and expanding the customer base to capture new business opportunities.
- Maintain strong relationships with upstream suppliers and downstream customers, leveraging the Group's robust R&D capabilities to integrate product features and develop components that meet customer demands, thereby enhancing product value and extending product life cycles.
- Conduct regular strategy meetings to analyze sales, orders, and inventory levels, ensuring precise sales forecasting and business planning.
- Diversify the product portfolio to minimize market risks associated with dependence on a single product category.
- Optimize digital management systems to enhance operational efficiency and supply chain management, ensuring agility in response to rapid market changes.

C.Foreign currency risk

As the Group expands its global operations and engages in multinational acquisitions, the range of currencies involved in transactions is expanding. Consequently, the importance of exchange rate risk management has become even more critical. To ensure financial stability and minimize the impact of foreign exchange fluctuations on operational performance, the Group implements a rigorous and multi-layered risk control mechanism.

Risk Control Strategies:

- U.S. Dollar as the Primary Transaction Currency:

In light of the growing diversity of transaction currencies, the Group maintains the U.S. dollar as its primary transaction currency to mitigate exchange rate fluctuations and reduce operational complexity. This approach ensures a consistent pricing base, optimizes financial management, and improves the efficiency of fund allocation.

- Matching of Asset and Liability Currencies and Natural Hedging:

For multi-currency transactions, the Group matches the currencies of assets and liabilities based on the business model and cash flow, minimizing net exposure and improving the effectiveness of natural hedging. This reduces the impact of exchange rate fluctuations on financial statements.

- Unified Accounting Exchange Rate Management:

The group's headquarters strictly manages the accounting exchange rate to reduce unnecessary foreign exchange gains or losses arising from discrepancies in accounting rates. The finance department publishes the group's unified accounting exchange rate on the internal website daily, allowing all relevant business and procurement departments to stay informed of the latest exchange rate prices and secure better exchange rate quotes for orders.

- Dynamic Risk Monitoring and Derivative Hedging Operations:

The finance department regularly monitors and updates the net exposure of major foreign currency assets and liabilities. Through data analysis and market information tracking, the Group assesses the risk of exchange rate fluctuations. When necessary, derivative financial instruments (such as forward foreign exchange contracts) are used for hedging to optimize foreign exchange positions and reduce potential profit and loss fluctuations.

(II) Key applications and production processes of main products:

1. Key applications of main products:

Main product	Use
Application - specific standard product - wireless connectivity	Industrial and instruments, communications, consumer electronics, PCs and peripherals, mobile phones, and others.
Application - specific standard product - wired connectivity	Automotive electronics, industrial and instruments, communications, data centers and servers, PCs and peripherals, and others.
Application - specific standard product - others	Automotive electronics, industrial and instruments, data centers and servers, consumer electronics, PCs and peripherals, and others.
Analog	Automotive electronics, industrial and instruments, data centers and servers, PCs and peripherals, mobile phones, and others.
Application - specific integrated circuit	Communications, data centers and servers, consumer electronics, PCs and peripherals
Microcomponents	Automotive electronics, industrial and instruments, communications, consumer electronics, PCs and peripherals, and others.
Memory	Automotive electronics, industrial and instruments, communications, consumer electronics, PCs and peripherals, and others.
Discrete	Automotive electronics, industrial and instruments, communications, consumer electronics, PCs and peripherals, and others.
Optoelectronics	Automotive electronics, industrial and instruments, communications, consumer electronics, PCs and peripherals, and others.
Others	Automotive electronics, industrial and instruments, data centers and servers, consumer electronics, PCs and peripherals, and others.

2. Production processes of main products: Not applicable (non-manufacturing industry).

(III) State of supply of main raw materials: Not applicable (non-manufacturing industry).

(IV) Names of customers who accounted for more than 10% of the purchases or sales in the last two years, and sales as a percentage of total purchases or sales

1. Suppliers that accounted for more than 10% of the total purchase in any of the past two years

Major suppliers' information for the last two years

Unit: NT\$ thousand/ %

Item	2023				2024			
	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer
1	A	262,721,376	45.20	None	A	469,414,949	47.50	None
2	B	60,655,523	10.44	None	B	54,109,394	5.48	None
3	Others	257,828,769	44.36	-	Others	464,692,144	47.02	-
	Net purchase	581,205,668	100.00	-	Net purchase	988,216,487	100.00	-

Reasons for changes: The Group has maintained a good relationship with major suppliers, so its inventory sources are stable. The products we represent serve end markets including mobile phones, automotive electronics, industrial and instruments, communications, data centers and servers, consumer electronics, PCs and peripherals, etc. Our revenue grew 61% in 2024, leading to an increase in purchases from suppliers in 2024 compared to 2023.

Note: List the names and procurement amounts and percentages of suppliers whose procurement accounted for more than 10% of the total procurement in the last two years. However, if the name of the supplier may not be disclosed due to the contractual agreement, or the counterparty of the transaction is an individual and a non-related party, it may be listed by using a code.

2. Customers that accounted for more than 10% of the total sales in any of the last two years

Major customers' information for the last two years

Unit: NT\$ thousand/ %

Item	2023				2024			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	AA	72,336,013	12.17	None	AA	243,756,027	25.41	None
2	BB	66,948,037	11.26	None	BB	63,659,256	6.64	None
3	Others	455,234,763	76.57	-	Others	652,016,614	67.95	-
	Net sales amount	594,518,813	100.00	-	Net sales amount	959,431,897	100.00	-

Reasons for changes: The Group benefited from the growth in AI server applications and the integration of Future Electronics Inc. in April 2024, resulting in a significant increase in revenue in 2024 compared to 2023.

Note: List the names and sales amounts and percentages of customers that accounted for more than 10% of the total sales in the last two years. However, if the name of the customer may not be disclosed due to the contractual agreement, or the counterparty of the transaction is an individual and a non-related party, it may be listed by using a code.

III. Employees

The following table summarizes the company's workforce as of the printing date of the annual report:

Year		2023	2024	As of April 15, 2025
Number of employees	Sales and Marketing	2,227	6,620	6,483
	Administration	361	1,010	982
	R&D	875	340	337
	Total	3,463	7,970	7,802
Average age		39.6	42.3	42.5
Average years of service		7.2	9.3	9.4
Education background	Ph.D	0.55%	0.28%	0.29%
	Master's	14.21%	8.34%	8.26%
	Bachelor's Degree	80.04%	80.37%	80.39%
	Senior High School	5.20%	10.67%	10.72%
	Junior High School and below	0.00%	0.34%	0.34%

IV. Information on environmental protection expenses

The Group is principally engaged in the IC distributors industry, and its main business is the trading and R&D of electronic components. Due to the non-manufacturing nature of the industry, there are no environmental pollution issues. However, the Group and its suppliers are still working together on the development and application of green environmental protection technologies, and are working hard to solve environmental problems that are gradually depleting Earth's energy. The Company participated in the New Taipei City Environmental Protection Bureau's guidance on green procurement for private enterprises, and won the Performance Excellence Award for "Promoting Green Procurement Plans for Private Enterprises and Groups" from the New Taipei City Environmental Protection Bureau for five consecutive years. The total amount declared in Taiwan at the end of 2024 was NT\$14.28 million, the total amount spent on purchasing environmentally friendly labeled notebooks from China and overseas regions is NT\$10.48 million. In the future, we will continue prioritizing the selection of recyclable, low-pollution, and resource-saving green products to promote green product consumption.

WT invested NT\$12.5 million in Daypower Energy Co., Ltd. in April 2023, holding a 10% stake and serving as a corporate director. In August 2024, WT participated in Daypower Energy's cash capital increase with an additional investment of NT\$12.5 million, maintaining a 10% equity stake after the capital increase, bringing the total investment to NT\$25 million. Daypower Energy is a solar power plant developer that completed 3.24 megawatts of installation in 2024, accumulating a self-owned installation capacity of 3.00 megawatts. In 2024, the self-owned facilities generated approximately 3.75 million kWh of electricity, reducing carbon dioxide

emissions by about 1,853 tons.

Our group has invested 1.428 million RMB to install a 100kW rooftop solar power generation system at our Shanghai business location. The system was connected to the grid and activated in the first quarter of 2024. It generates approximately 8,100 kWh of electricity per month, primarily for self-consumption.

The Company did not sustain any losses due to environmental pollution during the most recent year and up to the annual report publication date. When purchasing goods, the Group complies with environmental regulations and industry regulations, such as conflict minerals.

V. Labor relations

- (I) The Group's various employee benefit measures, education, training, retirement system and its implementation, as well as labor-management agreements and various employee rights protection measures.

1. Employee benefit measures:

The Group provides comprehensive care of its employees and strives to create a warm, safe, and friendly workplace environment.

- (1) The Welfare Committee provides various benefits such as: group insurance, public liability insurance, maternity subsidy, funeral decoration subsidy, wedding and funeral allowance, monetary gifts of birthday and festivals, gifts for festivals and New Year, contracted store discount, etc.
- (2) Provide fresh, delicious and healthy drinks. Excellent coffee beans that have passed multiple SGS toxin tests are used in the Swiss-made, fully automatic coffee machine. The tea leaves were purchased from natural and organic tea farms in Ruisui, Hualien. Excellent dairy products that have passed FSSC 22000 (food safety management system) international certification have been chosen. The milk is checked for impurities when it is purchased and the drink by date is confirmed, in order to ensure that the employees can enjoy the safest and healthiest milk.
- (3) We are committed to promoting balanced meals and the importance of breakfast, we advocate the concept of "Eat Vegetables, Reduce Carbon, Enjoy Health." The Taiwan headquarters and various locations in China host a monthly breakfast bar and provide healthy, balanced vegetarian lunch events. Through these initiatives, employees can learn about low-carbon diets for better health, reduce physical burdens, and contribute to energy conservation and carbon reduction through plant-based eating.
- (4) Starting in 2015, Fruit Day is held every week. Since 2020, we have been collaborating with local Taiwanese farmers to provide our employees with fresh and healthy fruit. By purchasing directly from farms, we help increase farmers' income, allowing them to focus on growing healthier and tastier fruits while reducing pesticide use and giving the land time to recover. Direct farm-to-table delivery also lowers the carbon footprint of food transportation. Along with the fruit distribution, we share the farmers' stories and

messages for the week, creating a deeper emotional connection with the produce. In China, fresh fruits are sourced locally in each city, encouraging employees to consume more fruits and maintain a balanced diet.

- (5) In 2024, we purchased a total of 16.66 tons of fresh fruits throughout the year. Since the implementation, we have purchased 106.37 tons of fruits. To support rural farmers facing labor shortages and an aging agricultural workforce, we organized two vineyard volunteer events in 2024, with a total of 128 participants. In 2025, we will continue promoting the Farmland Care Program, not only by purchasing produce from small farmers but also by integrating community groups with rural volunteer activities. We plan to expand our efforts by organizing trips to southern farming areas, deepening our engagement in agricultural work, and continuing to support local farmers.
- (6) Departmental gatherings are held each year to bring the employees closer together. The barbecues for the Mid-Autumn Festival and the hotpot gathering for Christmas at the end of the year allow the employees to celebrate the holidays together and reward them for their hard work throughout the year.
- (7) In addition to distributing annual holiday bonuses, we also organize festive celebrations on special occasions:
 - A. Dragon Boat Festival: We host the "Dragon Boat Festival Celebration" fair, offering a variety of traditional rice dumplings and snacks for employees to enjoy. The event also features the "Charity Lucky Draw", where employees can donate to participate in a prize draw for smart home appliances, electronics, lifestyle goods, and charity products. All proceeds from the donations are used to purchase supplies for charitable organizations, sharing the festive joy with those in need.
 - B. Lunar New Year: We organize the "New Year Fortune Celebration", featuring interactive festival-themed activities. Employees can participate in the "Lucky Red Envelope Draw", with prizes ranging from smart home devices and electronics to holiday gift sets and charity goods. Additionally, we offer a "Red Envelope DIY Screen Printing" workshop, where employees can create their own custom red envelopes. All proceeds from employee donations for the lucky draw are used to purchase supplies for charitable organizations.
- (8) To promote a healthy lifestyle among employees, the company provides a multifunctional fitness room, professional sports classes, athletic clubs, various competitions, national running events, hiking challenges, and weight loss programs. In 2024, we launched the "Health Passport" series, featuring location-based challenge activities at Taipei Zoo, Taipei Botanical Garden, Shihsanhang Museum, and the MRT Bannan-Wenhu Line walking mission. Monthly health challenges included step count goals, healthy meal tasks, at-home personal workouts, and group night runs, allowing employees to participate flexibly and encourage friends and family to join. A total of 11 walking events were organized, with 1,064 participants. Moving forward, we will

continue to gather employee feedback to design more family- and senior-friendly activities.

- (9)The "Hotel Getaway" program was relaunched in 2024, offering stays at 10 renowned hotels across Taiwan, prioritizing eco-friendly accommodations to promote green travel. Employees were encouraged to bring their own toiletries to minimize single-use plastic waste. This initiative attracted 1,000 participants, who expressed high satisfaction with the hotel selections. For 2025, we plan to expand options to include cultural experience hotels and resorts, providing more diverse travel choices.
- (10)In collaboration with charity organizations, we hosted a private movie screening to raise awareness about Taiwan's aging population. The 2024 featured film, "Auntie Goes to School – Recognizing the Abilities of Dementia Patients," shed light on the challenges faced by individuals with dementia and their caregivers.
- (11)The WT Microelectronics Book Club aims to promote the habit of reading. It adds new books in different fields every month to expand the knowledge of the employees. The Book Club allows the employees to improve their cultural qualities, adjust their body and mind, and expand their relevant knowledge during their spare time. A spacious, bright, and comfortable space has been established in the Company, which provide coffee and other drinks. Employees can take a break from their work, have a coffee, read a magazine, and clear their minds in this leisurely space.
- (12)We remain committed to environmental sustainability through community greening, ecological conservation, resource recycling, and second-hand sharing initiatives. In 2024, we adopted four coastal areas in New Taipei City—Baishawan Beach, Laomei Green Reef Beach, Kite Park Beach, and Zhongjiao Bay—organizing monthly beach cleanup events. A total of 284 employees participated, collecting 1,348.9 kg of marine waste. We also promoted Earth Hour by encouraging employees to turn off non-essential lights and electronics for one hour, raising awareness of climate change and energy conservation.
- (13)The TV walls on each floor play Bloomberg TV, an international English-language financial network, every morning. This allows employees to access the latest international business and financial information. At other times, it shows different themes such as club activities, employee travel snapshots, departmental team motivation activities, festival events, latest announcements, environmental safety and health-related knowledge, health and disease prevention information to achieve the effect of promoting events and disseminating important information.
- (14)WT Taiwan has eight major clubs covering sports, arts, and leisure activities. In alignment with various public welfare initiatives, these clubs promote environmental awareness and social responsibility. The company provides subsidies and extensive publicity for club activities, encouraging employees to engage in meaningful activities that enhance their leisure time while fostering closer family bonds. In recent years, we

have continuously established diverse clubs, seeking well-rounded development opportunities that help employees maintain a balanced and fulfilling lifestyle beyond work.

A. The Fun Run Club participated in 7 marathons, including the Taipei Zhenzan Cup Food Charity Marathon, Yilan Pomelo Blossom Fragrance Run, Taoyuan Sea Breeze Marathon, Chiayi Alishan Cloud Marathon, Hualien Pomelo Blossom Fragrance Run, Tainan 400 Marathon Challenge, and Yilan Jiaoxi Hot Spring Marathon. This year, the club adopted a new approach by designing customized training programs based on each participant's physical condition, running experience, and overall health. Runners were assigned distances and difficulty levels suited to their abilities, ensuring that even first-time participants could complete their races safely within their own limits.

After each race, the club hosts a post-event gathering where members share their experiences—whether it's setting off before dawn, running undeterred through heavy rain, or pushing through scorching heat and swirling dust storms to cross the finish line. Regardless of the weather, participants find joy in reaching the end of each race. Proper exercise is key to improving both physical and mental well-being, which is why WT Taiwan remains committed to promoting various sports activities.

B. WT supports multiple ball sports clubs, including basketball, badminton, and golf, each with scheduled weekly training sessions led by professional coaches or friendly competitions. Seasonal and annual tournaments provide members with opportunities to engage in structured competition.

The Golf Club hosts internal company tournaments each quarter and at year-end, while the Badminton and Basketball Clubs organize the annual WT Cup tournament to foster camaraderie and entertainment among colleagues. The company provides venues, vouchers, trophies, medals, and a fully equipped competition environment, allowing employees to experience the excitement of official matches. Enthusiastic support teams, composed of employees and their families, enhance the competitive atmosphere and motivate participants. Weekend matches invite friends and family to join, promoting a healthy lifestyle within households and creating a ripple effect of fitness enthusiasm. Additionally, we invite clients and vendors to form teams and challenge us, strengthening relationships through sports while providing a break from work pressures.

C. The Hiking Club is led by certified mountaineering experts with extensive experience in trekking through breathtaking landscapes. In addition to challenging high-altitude hikes, the club also organizes moderate-level family-friendly hiking events.

In 2024, the club launched its first-ever Deep Wilderness Camping Experience, exploring remote mountain locations with minimal light pollution, offering

members a stunning view of star-filled night skies. Participants wake to the sounds of nature—chirping birds and rustling leaves—fully immersing themselves in the beauty of misty mornings, dewdrops, and sunrise serenity. These unique adventures provide employees with a holistic rejuvenation of both body and mind.

D. The Floral Art Club hosts workshops featuring various plant and bonsai arrangements, emphasizing the role of greenery in mitigating global warming while enhancing office aesthetics.

Encouraging sustainable practices, participants bring their own flowerpots for reuse, promoting circular economy concepts through creative repurposing. For Father's Day, the club introduced the "Steadfast as a Rock" workshop, where employees designed gifts using preserved flowers and fragrance stones. Participants carefully selected flowers based on their symbolic meanings, crafting personalized floral tributes to their fathers—creating heartfelt, handmade gifts rich in significance.

E. The Culinary Club continues to advocate for a healthy and low-carbon diet, encouraging employees to prioritize nutritious eating habits by selecting seasonal and locally sourced ingredients. In today's fast-paced world, many neglect the importance of balanced meals, increasing health risks due to poor nutrition.

In response to recent trends promoting low-sugar and low-sodium diets, the club focuses on ingredient selection, seasoning combinations, and fundamental cooking techniques to make healthy eating both enjoyable and accessible. For 2025, the club plans to launch the "WT Master Chef Competition," where employees will form teams to create innovative dishes under the guidance of professional chefs. The event will emphasize healthy cooking while fostering teamwork and creativity among participants.

2. Employee training:

The corporate developments attach importance to the comprehensive development of employees, and creates a suitable working environment based on the Company's belief in talent cultivation. Our employees possess the capabilities to deal with future changes in a rapidly evolving business environment. We have a comprehensive training and development roadmap in place, allowing our employees to effectively apply what they have learned and excel in their work.

(1) Training & Development Roadmap

Based on the future development of the organization and the needs of departments, the human resources unit plans training activities suitable for each level and function each year, cooperates with the unit supervisor to implement OJT (on the job training), and gradually trains employees to have the necessary knowledge and skills.

Training & development roadmap is constructed as follows:

a. Core Value: The Company's core value guides employees to move in the same direction

as the Company does, and the Group cultivates employees to have mentality and behavior in line with core values.

b. New Employee Orientation: We assist new hires to assimilate into the new work environment through various training activities and a mentoring system, and assist them to identify with the corporate culture and management principles.

c. Working Skill Training: We provide periodical training for our employees to improve their soft skills and hard skills required at work, in order to enhance work efficiency.

d. Functional Expertise Training: All units have developed employees' relevant professional skills and knowledge through internal and external training and OJT.

e. Leadership Development: We provide tailor-made management and leadership modules for employees at various levels to help improve management skills and foster leadership thinking among department heads. This equips employees with the necessary know-how and drives them to lead their teams in achieving the organization's goals.

f. Language Training: We also provide our employees with foreign language training which helps them to develop excellent business communication skills, expand their global horizons and become top-notch professionals.

(2) Implementation of employee education and training in the current year:

Total number of trainees	Total training sessions	Total training hours	Average training hours per employee
94,942 people	4,295 sessions	157,323 hours	20 hours

Note: Included in the Future Electronics statistics.

3. Information on the relevant licenses specified by the competent authority obtained by the Group's personnel related to financial information transparency:

(1) International certified internal auditor: 1 person.

(2) R.O.C. CPA: 4 people.

4. Retirement system and its implementation:

The Supervisory Committee of Business Entities' Labor Retirement Reserve was established in February 1998. It consists of 9 members, with 3 business representatives and 6 labor representatives. The members are re-elected every four years, and verify and audit the contribution amount, deposit and disbursement of workers' retirement reserve fund to ensure the rights and interests of workers. At present, the Company contributes 2% of total monthly salary to the workers' retirement reserve fund to the account in the Bank of Taiwan (formerly known as the Central Trust of China).

Since July 1, 2005, the Company established retirement regulations for the defined contribution plan, which is applicable to employees with ROC citizenship in accordance with the Labor Pension Act. The Company contributes a monthly pension of not less than 6% of the salary to individual accounts at the Bureau of Labor Insurance for employees applicable to the Labor Pension Act.

Employees who meet the following retirement requirements may follow the retirement

procedure to apply for retirement. The plan provides support and care for employees after they retire.

Retirement eligibility:

I. Employees who meet any one of the following criteria may apply for voluntary retirement:

- (I) Having worked in the company for more than 15 years and are 55 years old and older.
- (II) Having worked in the company for more than 25 years.
- (III) Having worked in the company for more than 10 years and are 60 years old and older.

II. Mandatory retirement does not apply unless employees meet one of the following criteria:

- (I) 65 years old and older.
- (II) Having a mental disorder or physical disability that renders the employee unable to perform his/her duties.

III. The age at retirement is determined according to the information provided by household registration, and is counted in full years from the date of birth.

Retirement procedure:

Time	Employee	Responsible unit	Description
One month before retirement	Submit a retirement application	Approve the retirement application	Retirement application shall be made by completing a retirement application form and a document and property checklist. An employee will not be able to proceed with the retirement procedure until the application is approved by a person in charge.
Before the retirement date	Procedure for completing handover and returning all company documents and property		
On the retirement date	The official retirement date	Check that the retirement procedure is completed	
During the 30 days following retirement		Approve the pension payment	The company will make the pension payment within thirty days after an employee's pension application is approved. If unable to pay in a lump sum, the company may file the case for the competent authority's approval and make the payment in installments.

5. Employer-employee relations and employee rights protection measures:

The Group has always attached great importance to employees' benefits and interests, and actively promotes harmonious relationships between employees and employer. The Company has working rules and various personnel management regulations, which specifically regulate the rights and obligations of labor and employer and management matters, so employees can fully understand, abide by and protect their rights and interests. The Company also has an employee complaint channel. Through emails or the stakeholder section on the Company's official website, employees can have two-way communication

about the Company's systems, regulations, and problems they encountered in the workplace.

In addition, according to the Company's Articles of Association, if the Company has a profit, it shall appropriate no less than 1% as employee compensation to reward employees.

At present, employee rights have been properly protected, and both sides are expected to continue maintaining a harmonious relationship in the future with good interaction and communication.

6. Protective measures taken to ensure a safe working environment and maintain employees' personal safety:

The company's primary goal is to provide employees with a safe, healthy and comfortable work environment, promoting a friendly working environment with harmonious management-labor relations and mutual trust and assistance. The company also complies with laws and regulations related to environmental protection, safety and health policies. In 2024, all operating locations in Taiwan had zero incidents of disability or injury (0 cases of occupational accidents, 0 people affected by occupational accidents, and 0% occupational accident ratio). The Company upholds the continued goal of achieving no work-related injuries.

The Group is committed to the following matters:

(1) Access security management

In addition to having security guards deployed in the industrial park, there is a 24-hour strict access control system monitoring day and night. Emergency pagers are installed in the restroom. Employees need to wear their identification cards when entering and leaving the office. Employees staying in the office at night must check in and register. The Company has also signed a contract with a security company to strengthen office and warehouse security.

(2) Regular inspection of equipment and building maintenance

The Group complies with the relevant domestic laws and regulations, such as the Occupational Safety and Health Act and fire management regulations, and requires regular safety inspections and maintenance of equipment, buildings and fire-fighting equipment to meet the regulatory requirements.

(3) Hazard prevention

The Company established safety and health work rules for employees to follow in order to prevent occupational disasters and protect the safety and health of employees. The Group has set category A occupational safety and health affair supervisors, category B health and safety management personnel, and several on-site emergency personnel and firefighting management personnel, and provides relevant training. In addition, the Group also organizes a fire self-prevention team, and conducts fire safety drills every six months.

(4) Environment cleaning and management

- a. The central air conditioning in the office is maintained and cleaned annually to keep air fresh in the office; the office is regularly sanitized and maintained each year, including vector disinfection and carpet cleaning, to maintain the cleanliness of the

office.

b. Automatic coffee machines are cleaned and maintained daily. The drinking water dispenser's filter is regularly changed and the water quality is tested to ensure the quality of drinking water.

(5) Health management

a. Periodically organize health education lectures and promote health knowledge to strengthen employees' health and safety self-management, and prevent and reduce the chance of accidents.

b. Full-time health managers, monthly on-site consultations with psychologists and physicians, and quarterly one-on-one health assessments with physical therapists.

c. Regularly implement employee health checkups and graded health management follow-up every year.

d. The main floors are equipped with wrist blood pressure monitors, and AEDs are installed at the building entrance. First aid kits, forehead thermometers, ear thermometers, alcohol disinfectant sprays, and medical-grade masks are provided to employees for use. Additionally, disinfectant hand sanitizers are prepared in the break rooms and restroom sinks to prevent infectious diseases and maintain employee health.

e. Smoking is completely banned in the office so that employees can work in a smoke-free work environment.

(6) Promoting sports activities

A multi-purpose classroom is provided for sports courses, a variety of sports courses offered in coordination with the sports center, and employees are encouraged to participate in the courses to develop good exercise habits.

(7) Educational training and promotion

a. New employees must participate in new employee training to become familiar with the working environment and to promote employee safety.

b. Promote energy saving and carbon reduction, reduce waste of resources, and promote environmental protection activities in the office. Use promotion materials to educate employees to develop energy-saving and carbon-reducing habits and jointly save the Earth.

(8) Resource recycling applications and energy conservation and carbon reduction measures

In the face of material ESG issues of concern to world, the Company pursues sustainability in its daily operations. The Company continues to conduct GHG inventories for sustainable development, promotes GHG emission control, and implements reduction measures according to ISO 14064 standards in order to fulfill the environmental obligations of a carbon reducing company.

a. Implement waste sorting and encourage recycling and reuse, in order to reduce waste and reduce the impact on the environment.

b. Taiwan region has added paper bag and plastic bag recycling programs, making reusable paper bags and plastic bags available for colleagues to freely use.

- c.Promote electronic information management in office, paper double-sided printing, reusing the blank back side of recycled papers, and reusing manila envelopes internally. Add photocopiers with a scanning function to reduce the printing on paper.
- d.Reduce provision of disposable tableware such as disposable bowls and cups at various events, supporting waste reduction and plastic reduction initiatives.
- e.Reduce provision of disposable tableware such as disposable bowls and cups at various events, supporting waste reduction and plastic reduction initiatives.
- f.Implement centralized management of IC waste.
- g.Gradually replace office lighting with LED lights.

(II) Losses sustained due to labor disputes (including labor inspection results found in violation of the Labor Standards Act, specify the date of the penalty, letter number, article violated, provision violated, details of the penalty) in the most recent year and up to the printing date of the annual report, and disclose current and future estimated amount and response measures; if it cannot be reasonably estimated, describe the facts that it cannot be reasonably estimate:

The Company did not sustain any losses due to employer-employee disputes in the most recent year and up to the annual report publication date.

The Company has always attached great importance to employees' benefits and interests, and actively promotes harmonious relationships between employees and employer. The Company established work rules and management regulations in accordance with the Labor Standards Act and related laws and regulations, and also established the “Sustainable Development Best Practice Principles”, which prescribes the rights and obligations of employee and employer, as well as management matters. This allows employees to fully understand and comply with and protect their lawful rights and social welfare. The Company fulfills its commitment to suppliers, customers, employees, shareholders and society, and will give every effort to protect the rights and interests of all stakeholders, making WT Microelectronics Co., Ltd. a trustworthy enterprise.

The Company also provides a good communication platform, and allows all stakeholders to provide feedback on the Company's official website; internal employees may provide feedback via e-mail, telephone, or writing, and engage in two-way communication regarding issues encountered in the Company's systems and work environment, as well as issues they are concerned about. The Company can also properly handle and provide feedback or improvement plans to achieve effective communication. The Group regularly convenes supervisor meetings and related department meetings, and notifies the operational changes that may have a significant impact on employees through methods such as announcements, etc. At present, employee rights have been properly protected, there have been no major employer-employee disputes or negotiations, and both sides are expected to continue maintaining a harmonious relationship in the future with good interaction and communication.

VI. Cyber security management

- (I) Information security risk management structure, information security policies, specific management solutions, and resources invested in information security management.

(1) Information security risk management structure

The Chief Information Security Officer acts as the team convener and assembles the information security team. The team includes the strategic group, technical group, and audit group. The officer is responsible for coordinating, planning, implementing, and analyzing information security incidents and regularly reports the compiled issues and implementation directions to the Board of Directors.

(2) Information security policies

1. The strategy group is responsible for planning and implementing the information security policy, management and implementation measures, and product or service deployment plans.
2. The technical team is responsible for implementing management measures, product and service POC and introduction, and follow-up maintenance support.
3. The audit group is responsible for assisting internal independent audit units to review the information security policies and whether the procedures have been implemented regularly. The group proposes improvement plans and tracks subsequent implementation according to the audit report submitted by the audit unit.
4. Execute regular information security risk assessments, prioritizing the order of treatments based on the size of the risk impact, probability of occurrence, and the cost required to improve the risk. Adopt the Plan-Do-Check-Act (PDCA) method, structure multi-layered information security defenses, establish key performance indicators for information security using the concept of defense-in-depth, and complete the PDCA cycle.

(3) Specific management solutions

1. Implement anti-virus software protection on personal computers and servers and behavior analysis modules to enhance endpoint security.
2. External Firewalls shall have application identification capabilities, intrusion protection, and advanced threat protection to enhance the detection and defense capabilities against external attacks.
3. Internal Firewalls should list explicitly accessible services to prevent risk exposure.
4. The identity module distinguishes between employees, visitors, and isolating access paths.
5. Besides basic spam detection, the junk mail protection system also includes an advanced threat protection (ATP) module, which enhances the ability to identify phishing email contents to prevent the theft of sensitive information.
6. Introduce endpoint detection and response (EDR) mechanisms with AI and machine learning; autonomous learning establishes the normal behavior model, identifies, and blocks abnormal behavior.

7. Outsource strengthened MDR with suppliers to provide 24/7 threat analysis and monitoring services.
8. Base on the spirit of continuous threat exposure management (CTEM), the vulnerability management system detection and discover system vulnerabilities and continuous tracking and remediation.
9. Implement multi-factor authentication and regularly perform weak password detection to reduce the risks of credential leakage and brute force attacks.
10. Continue to implement social engineering drills and educational training to enhance employees' awareness of information security.
11. Continue to enhance professional training for information security personnel to ensure they possess the necessary expertise and obtain corresponding international information security certifications.
12. Joined cybersecurity cooperative organizations like TWCERT/CC, CISA to enhance collaborative defense systems and share threat intelligence.
13. ISO/IEC 27001:2013 and CNS 27001:2014 certifications have been obtained and validated, with regular ongoing verification conducted annually to maintain the validity of the certification. The validity period for the certification is from December 13, 2022, to October 31, 2025.

(4) Resources invested in information security management

1. The Group has deployed information security team consisting of 8 members. The team is responsible for investigating and responding to cybersecurity incidents, threat intelligence analysis, risk and vulnerability management, information security awareness training, and the assessment and implementation of new information security technologies and architectures.
2. Regularly inspect information security vulnerabilities every week, review the corrections every month, and semi-annual regular convening of management review meetings.
3. 28,782 endpoint threat incidents were successfully intercepted with anti-virus endpoint protection and behavior analysis modules.
4. 39,553,348 spam emails and 1,576,611 threat emails were successfully intercepted with junk mail protection and threat protection modules.
5. Continued social engineering drills and educational training were conducted. In 2024, 278,037 letters for social engineering drills were sent. Additionally, there was 2 digital education training session for the entire group and 1 reinforcement training session for core system-related personnel and supervisors.
6. Professional training and cyber security certification: A total of 4 certificates related to cyber security. More than 200 hours of professional training.

(II) In the most recent year, and as of the printing date of the annual report, if the damages, possible effects, and response measures of major cyber security incidents cannot be reasonably estimated, the reason for being unable to provide a reasonable estimation should

be explained: There were no financial losses caused by major cyber security incidents in the most recent year and up to the Annual Report publication date.

- (III) For the detailed content and future plans of the Group's information security management, please refer to the Group's ESG website. (<https://esg.wtmec.com/>).

VII. Material contracts(As of April 15, 2025, the annual report publication date)

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	ON Semiconductor Trading Sarl	2020/6/1-2025/5/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics Asia Pacific Ltd.	2011/1/1-2011/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Marvell Asia Pte. Ltd.	2017/9/28-2018/9/27. Unless terminated by either party, it shall be automatically renewed monthly.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ambarella Inc.	2005/10/1-2006/9/30. If contract performance continues after termination, the contract will be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	MagnaChip Semiconductor, Ltd.	2010/5/1-2011/4/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Micron Semiconductor Asia Pte.	Perpetually effective since 2012/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nuvoton Technology Corporation	Perpetually effective since 2011/4/2.	Agent distribution of semiconductor products	Restrictions on distribution territory
	U-blox AG	2010/9/6-2011/9/5. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Silicon Laboratories International Pte. Ltd.	2019/1/1-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Philips Lumileds Lighting Company	2012/12/20-2013/12/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Sanken Electric, Co., Ltd.	2013/1/1-2016/5/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.,	2016/7/4-2017/7/3. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Silergy Corp.,	2016/3/7-2017/3/6. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	DIGITALPERSON A, INC	2019/7/1-2020/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Taiwan Semiconductor Co., Ltd.	2017/6/2-2018/6/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Skyworks Solutions, Inc.,	2018/10/1-2019/9/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Integrated Device Technology Malaysia Sdn. Bhd.	2017/10/2-2019/10/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	IDT Europe GmbH	2017/10/2-2019/10/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Synaptics Incorporated	2021/8/11-2022/8/10. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	Nuvoton Technology Corp	2018/2/1-2019/1/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	MPS International Ltd.	2021/3/6 - 2025/3/5. Renewable upon written agreement between both parties.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Dialog Semiconductor Operations Services Limited, Dialog Semiconductor GmbH and Dialog Semiconductor US Inc	Perpetually effective since 2021/9/9.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TE CONNECTIVITY CORPORATION	2024/9/16-2025/9/15. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Qorvo International Pte. Ltd.,	Perpetually effective since 2021/9/10.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AP Memory Technology Corporation	2021/2/1-2023/1/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nanya Technology Corporation	2024/1/1-2024/12/31. Unless terminated by either party, it shall be automatically renewed for one year, but may only be renewed once.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Microsemi Corporation	Perpetually effective since 2018/3/16.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Avago Technologies International Sales Pte. Limited	2008/1/20-2024/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	OmniVision Technologies Singapore Pte. Ltd.	2019/7/20-2020/7/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Semtech (International) AG	2018/9/1-2019/8/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Microchip Technology Ireland	Perpetually effective since 2018/10/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Wolfspeed, Inc.	2019/11/26-2021/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Amlogic Co., Limited	Perpetually effective since 2019/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Renesas Electronics Corporation	Perpetually effective since 2019/11/8.	Agent distribution of semiconductor products	Restrictions on distribution territory
Allegro MicroSystems, Inc.	Perpetually effective since 2020/5/1.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Distributor Agreement [WT Microelectronics Co., Ltd.]	ASMedia Technology Inc.	2019/7/1-2024/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Elite Semiconductor Microelectronics Technology Inc.	2019/7/1-2020/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	DIODES TAIWAN S.A R.L., TAIWAN BRANCH (LUXEMBOURG) / DIODES HONG KONG LIMITED	Perpetually effective since 2018/5/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	INTEL SEMICONDUCTOR (US) LLC,	2019/3/30-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AMPLEON NETHERLANDS B.V.	2019/4/1-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Efinix, Inc.	2022/4/20-2023/4/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	QUALCOMM TECHNOLOGIES INTERNATIONAL, LTD.	2022/5/15-2023/5/14. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NAVITAS SEMICONDUCTOR LIMITED	Perpetually effective since 2018/3/28	Agent distribution of semiconductor products	Restrictions on distribution territory
	InvenSense, Inc.,	Perpetually effective since 2022/5/22 unless a termination notice is issued.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Analog Devices International U.C.,	2022/7/31-2023/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AnDAPT Technology Ltd	Perpetually effective since 2022/9/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Will Semiconductor Limited	2023/2/21-2024/2/20. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Suzhou Novosense Microelectronics Co., Ltd.	2023/1/1-2024/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	WEFORCE Co., Ltd.	2022/10/1/-2023/9/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	PANJIT International Inc.	2022/6/10-2023/6/9. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Elevation Semiconductor Inc	Perpetually effective since 2022/6/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
Richtek Technology Corporation	2022/7/1-2023/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Distributor Agreement [WT Microelectronics Co., Ltd.]	Smarter Microelectronics (Guangzhou) Co., Ltd. and Smarter Microelectronics (Hong Kong) Limited	2022/1/1-2025/12/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ambiq Micro, Inc.	2023/12/21-2024/12/20. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Chipways Communications Technology Co., Ltd.	2023/10/27-2024/10/26. Unless terminated by either party, it shall be automatically renewed.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	VISHAY INTERTECHNOLOGY ASIA PTE LTD	Perpetually effective since 2023/8/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NUVOTON ELECTRONICS TECHNOLOGY (H.K.) LIMITED	2024/4/22-2025/4/21.	Agent distribution of semiconductor products	Restrictions on distribution territory
	OMRON HONG KONG LIMITED	2024 /4 /1 -2026/3/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TAIWAN TAIYO YUDEN CO., LTD.	2024/9/1 -2025/8/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Lattice Art Semiconductor Co., Ltd.	2025/1/1-2025/12/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Bourns, Inc.	Perpetually effective since 2025/1/8.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Thundercomm Technology Co., Ltd	2023/5/23-2024/5/22. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [WT Microelectronics Singapore]	Gaia Converters	Perpetually effective since 2025/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Omron Hong Kong Limited	2025/4/1-2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Nuvision Technology Inc.]	Realtek Semiconductor Corp.	Perpetually effective since 2017/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Peirui Micro-Electrons Co., Ltd.	Perpetually effective since 2022/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Morrihan International Corp.]	Avago Technologies International Sales Pte. Limited	2008/1/20-2025/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Core Semiconductor Technology Co., Ltd.	2022/1/4-2027/1/3.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [WT Microelectronics Shenzhen]	ASR Microelectronics (Shenzhen) Co.,Ltd.	Perpetually effective since 2019/11/25.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Hubei Siengine Technology Co., Ltd.	2023/11/10-2024/11/9. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [WT Microelectronics Shanghai]	ASR Microelectronics Co., Ltd. \n SMART TECHNOLOGY CO., LTD.	Perpetually effective since 2021/3/25.	Agent distribution of semiconductor products	Restrictions on distribution territory
	OMRON Electronic Components Trading (Shanghai) Ltd.	20254 /4 /1 -2026/3/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Excelpoint]	Analog Devices International U.C.	Perpetually effective since 2003/3/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.	2016/7/4-2017/7/3. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ams AG	Perpetually effective since 2021/12/15.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Excelpoint]	Samsung Electro-Mechanics Pte. Ltd.	2013/11/15-2014/11/14. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Xilinx, Inc.	Perpetually effective since 2016/8/17.	Agent distribution of semiconductor products	Restrictions on distribution territory
	SHANGHAI SIMCOM WIRELESS SOLUTIONS LIMITED	Perpetually effective since 2017/8/9.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TRINAMIC Motion Control GmbH & Co. KG	2018/2/1-2019/1/31 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TDK Singapore (Pte) Ltd.	2017/7/1-2022/6/30 Renewable for another 5 years upon agreement between both parties.	Agent distribution of semiconductor products	Restrictions on distribution territory
	EPSON SINGAPORE PET LTD.	2013/1/1-2013/12/31 Automatically renewed unless terminated by either party.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Power Integrations International Ltd.	2015/7/1-2016/12/31 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor Singapore Pte. Ltd.	2015/10/19-2016/10/18 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STACKPOLE TECHNOLOGY, INC.	Perpetually effective since 2014/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	OMRON Electronic Components Trading (Shanghai) Ltd.	2025/4/1 -2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	Omron Hong Kong Limited	2025/4/1 -2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	Bright Power Semiconductor Co., Ltd.	Perpetually effective since 2023/8/25.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NAVITAS SEMICONDUCTOR LIMITED	Perpetually effective since 2023/4/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Distributor Agreement [Future] (Note)	STMicroelectronics International N.V	Effective from 2012/1/1 and valid till now.	Agent distribution of semiconductor products
STMicroelectronics K.K.		Effective from 2010/9/1 and valid till now	Agent distribution of semiconductor products	Restrictions on distribution territory
STMicroelectronics ,Inc.		Effective from 2013/7/9 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
STMicroelectronics ,Inc.		Effective from 2004/1/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
STMicroelectronics Asia Pacific Pte Ltd		Effective from 2010/1/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
ON Semiconductor		Effective from 2001/7/12 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
Semiconductor Components Industries LLC & ON Semiconductor Trading Sarl		Effective from 2016/9/23 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Future] (Note)	Microchip Technology Inc.	Effective from 1989/6/16 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies Asia Pacific Pte., Ltd.	Effective from 2016/4/14 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies AG	Effective from 2020/11/10 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies Americas Corp.	Effective from 2015/9/28 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.	Effective from 2016/9/13 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Renesas Electronics Corporation	Effective from 2020/7/30 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Diodes Inc.	Effective from 2008/12/8 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Vishay Americas, Inc.	Effective from 2018/8/10 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Vishay Precision Foil Inc. & Powertron GmbH	Effective from 2010/6/28 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Littelfuse Europe GmbH	Effective from 2005/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Littelfuse Inc.	Effective from 2005/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nexperia B.V.	Effective from 2018/2/27 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TE Connectivity Corporation	Effective from 2013/10/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Lumileds LLC	Effective from 2012/12/19 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Murata Electronics Europe B.V.	Effective from 2017/6/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Murata Electronics North America Inc.	Effective from 2004/12/22 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industry Europe GmbH	Effective from 2015/12/8 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industry Europe GmbH	Effective from 2016/6/20 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industrial Devices Sales Co of America	Effective from 2009/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components (Asia) Ltd	Effective from 2011/4/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Corporation	Effective from 2020/5/13 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Ltd	Effective from 1996/1/2 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Limited	Effective from 2018/3/29 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
Samsung Electro-Mechanics Pte., Ltd.	Perpetually effective since 2008/8/11.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Samsung Electro-Mechanics GmbH.	Perpetually effective since 2005/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Future] (Note)	Samsung Electro-Mechanics America Inc.	Perpetually effective since 2005/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Semtech Corporation	Perpetually effective since 2006/1/15.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Melexis Technologies NV	Perpetually effective since 2005/3/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Abracon LLC	Perpetually effective since 2004/9/28.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Yageo America Corp.	Perpetually effective since 2007/8/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Yageo Europe B.V.	Perpetually effective since 2014/5/27.	Agent distribution of semiconductor products	Restrictions on distribution territory
	u-blox AG	Perpetually effective since 2019/7/29.	Agent distribution of semiconductor products	Restrictions on distribution territory
	ams-OSRAM AG	Perpetually effective since 2022/10/13.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor GmbH	Perpetually effective since 1999/12/22.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor Singapore Pte., Ltd	Perpetually effective since 2004/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor USA, LLC & Kionix Inc	Perpetually effective since 2022/5/23.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TAIYO YUDEN (USA) INC.	Perpetually effective since 2017/4/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Taiyo Yuden Singapore Pte. Ltd	Perpetually effective since 2014/1/29.	Agent distribution of semiconductor products	Restrictions on distribution territory
	MaxLinear Asia Singapore Private Ltd.	Perpetually effective since 2023/9/15.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Hirose Electric U.S.A. Inc.	Perpetually effective since 2007/10/4.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Micro Commercial Components	Perpetually effective since 2001/4/19.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Inventronics (Hangzhou) Inc.	Perpetually effective since 2010/10/21.	Agent distribution of semiconductor products	Restrictions on distribution territory
Eaton Electronics	Perpetually effective since 2003/1/14.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Syndication Facility Agreement and Securities Pledge Agreement	Syndication Facility Agreement: Borrowers: WT Microelectronics Co., Ltd., Morrihan International Corp. Lenders: Mega International Commercial Bank Co., Ltd., First Commercial Bank, Ltd., DBS Bank (Taiwan) Ltd., Taipei Fubon Commercial Bank Co., Ltd., The Hongkong and Shanghai Banking	Syndication Facility Agreement: Starting from 2024/2/2, until full repayment.	A facility amount of NT\$ 60 billion was made available for utilization to the Borrowers by the Lenders to finance the acquisition of all shares of Future Electronics Inc.	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
<p>Syndication Facility Agreement and Securities Pledge Agreement</p>	<p>Corporation Limited Taipei Branch, HSBC Bank (Taiwan) Limited, Hua Nan Commercial Bank, Ltd., Bank SinoPac Co. Ltd., TAIWAN BUSINESS BANK, LTD., E.SUN COMMERCIAL BANK, LTD., Oversea-Chinese Banking. Corporation Limited. Taipei Branch, TAISHIN INTERNATIONAL BANK CO., LTD, The Shanghai Commercial & Savings Bank, Ltd., TAICHUNG COMMERCIAL BANK Co., Ltd., O-Bank Co., Ltd.</p> <p>Securities Pledge Agreement: Pledgor: WT Microelectronics Co., Ltd., Morrihan International Corp. Pledgee: Lenders as mentioned above. Security Agent: First Commercial Bank, Ltd.</p>	<p>Securities Pledge Agreement: Starting from 2024/9/12, will automatically terminate upon full repayment under the Syndication Facility Agreement.</p>	<p>Securities Pledge Agreement: To secure the facility amount of NT\$ 60 billion borrowed from the Lenders, the shares of Future Electronics Inc. have been pledged to the Security Agent for the benefit of Lenders.</p>	

Note: The material distribution agreements of Future as disclosed in this annual report represent the top 30 by 2024 annual transaction amount.

Chapter 5. Review and Analysis of the Company's Financial Position and Financial Performance, and a Listing of Risk

I. Financial position

(D) Comparative analysis of financial status

Unit: NT\$ thousands

Item \ Year	2024	2023	Difference	
			Amount	%
Cash and cash equivalents	39,727,726	22,747,549	16,980,177	74.65
Accounts receivable, net	142,094,108	111,636,650	30,457,458	27.28
Inventories	160,927,874	95,715,497	65,212,377	68.13
Financial assets at fair value through other comprehensive income - non-current	11,662,725	18,833,048	(7,170,323)	(38.07)
Intangible assets	40,847,105	3,339,635	37,507,470	1,123.10
Short-term borrowings	35,412,779	19,821,848	15,590,931	78.66
Accounts payable	186,740,851	147,955,015	38,785,836	26.21
Long-term loans	63,366,390	12,644,242	50,722,148	401.15
Capital surplus	47,673,484	25,680,674	21,992,810	85.64
Unappropriated retained earnings	27,052,694	14,300,632	12,752,062	89.17
<p>1. Analysis of changes in ratios (the difference reaches 20% or above and the amount of change reaches 1% of total assets):</p> <p>(1) Cash and cash equivalents, accounts receivable, net, inventories and accounts payable: The increase in cash, accounts receivable, inventory, and accounts payable at the end of the period was primarily due to the acquisition of an overseas subsidiary, resulting in the recognition of its assets and liabilities.</p> <p>(2) Financial assets at fair value through other comprehensive income - non-current: The main reason is the changes in fair value to the listed equity investments.</p> <p>(3) Intangible assets: The intangible assets primarily resulted from the difference between the acquisition price and the net assets of the acquired overseas subsidiary.</p> <p>(4) Short-term borrowings and long-term loans: The increase in short-term borrowings and long-term loans were primarily due to funding arrangements for the acquisition of an overseas subsidiary this year, as well as adjustments made to support the group's other financing instruments and operational working capital needs.</p> <p>(5) Capital surplus: The increase in capital surplus from share premium was primarily due to the issuance of new shares through a cash capital increase this year.</p> <p>(6) Unappropriated retained earnings: In addition to the current year's profit, the increase in retained earnings was primarily due to gains from the disposal of financial assets at fair value through other comprehensive income.</p> <p>2. Response plan for major changes: The above deviations had no major impact on the Group's financial status, so response plans did not need to be formulated.</p>				

II. Financial performance

(I) Comparative Analysis of Financial Performance

Unit: NT\$ thousands

Item	Year		Increase (Decrease)	Proportion of change (%)
	2024	2023		
Net operating revenue	959,431,897	594,518,813	364,913,084	61.38
Operating costs	(921,829,827)	(576,112,549)	(345,717,278)	60.01
Gross profit	37,602,070	18,406,264	19,195,806	104.29
Operating expenses	(22,337,750)	(10,206,341)	(12,131,409)	118.86
Operating profit	15,264,320	8,199,923	7,064,397	86.15
Non-operating income and expenses	(3,429,536)	(3,004,558)	(424,978)	14.14
Profit before income tax	11,834,784	5,195,365	6,639,419	127.80
Income tax expense	(2,628,699)	(1,216,531)	(1,412,168)	116.08
Profit for the year	9,206,085	3,978,834	5,227,251	131.38
Analysis of changes in ratios (the difference reaches 20% or above and the amount of change reaches NT\$50 million or above):				
1. Net operating revenue and operating costs: The increase in net operating revenue and operating costs was primarily driven by the growth in AI server applications and the acquisition of subsidiaries.				
2. Gross profit: The increase in gross profit was mainly due to a shift in the product mix resulting from growth in AI server applications and the acquisition of subsidiaries.				
3. Operating expenses: The increase in operating expenses was primarily due to the consolidation of the acquired overseas subsidiary's related profits and losses from the acquisition date.				
4. Income tax expense: The increase in income tax expense for the year was primarily due to the continued expansion of the company's business scale, which led to a rise in pre-tax net profit.				

(II) Expected sales volume and its basis, potential impact on the Group's future financial position and business operations, and response plan

The Group's primary sales products consist of various electronic components. Due to the wide variety of products and variation in unit prices, sales volume is not an appropriate measurement of performance.

Looking ahead to 2025, the semiconductor industry's inventory correction is expected to continue progressing. According to Gartner's December 2024 forecast report, the global semiconductor industry is projected to achieve 12.7% growth in 2025. Nevertheless, uncertainties arising from trade and tariff policy changes may impact the global supply chain and market demand. The Group will continue to closely monitor developments in the global economic and trade environment, flexibly adjust its operational strategies, actively optimize its product portfolio and market deployment, and deepen collaborations with upstream suppliers and downstream customers to strengthen its market competitiveness and respond prudently to external changes.

III. Cash flows

(I) Analysis of changes in cash flow in the most recent year

Unit: NT\$ thousands

2024 Beginning Cash Balance (1)	Net cash flow from operating activities throughout the year (2)	Net cash flow from non-operating activities (3)	December 31, 2024 Cash balance (1)+(2)+(3)
22,747,549	42,427,646	(25,447,469)	39,727,726
Analysis of changes:			
<ul style="list-style-type: none"> Operating activities: The net cash inflow from operating activities was primarily due to a decrease in accounts receivable in 2024 after excluding the amounts acquired through mergers and acquisitions compared to the previous year. Non-Operating Activities: The net cash outflow from non-operating activities was primarily due to an increase in short-term borrowings and long-term loans in 2024, net cash payments for business acquisitions, a cash capital increase, and the distribution of cash dividends. 			

(II) Improvement plan for insufficient liquidity: There is no liquidity insufficiency.

(III) Cash liquidity analysis for the coming year

Unit: NT\$ thousands

Beginning Cash Balance (A)	Net cash flow from operating activities (B)	Net cash flow from non- operating activities (C)	Cash surplus (deficit) (A)+(B)+(C)	Remedial measures for cash deficit	
				Investment plan	Financial plan
39,727,726	(16,429,574)	4,367,712	27,665,864	0	0

1. Analysis of changes in cash flow in the coming year (2025):

- (1) Net cash flow from operating activities: Due to the characteristics of the distributor's business, which typically requires a longer operational turnover period, there will be a net cash outflow from operating activities under the expectation of revenue growth.
- (2) Net cash flow from non-operating activities: To address the outflow from operating activities, funding will be raised through borrowing from financial institutions or directly through the financial markets.

2. Remedial measures for expected cash shortfalls and liquidity analysis: The Group has no liquidity insufficiency.

IV. Effect of major capital spending on financial position and business operations

The Company did not have any major capital spending in the most recent fiscal year.

V. Investment policy in the most recent fiscal year, profit/loss analysis, improvement plan, and investment plan for the coming year

The Company's reinvestments are, in principle, part of its long-term strategy. In 2024, the share of profit of associates and joint ventures accounted for using the equity method was

NT\$5,738,694 thousand. The Company will continue its long-term strategy and will not rule out any investment plans with the Group that can develop synergistic and complementary effects.

VI. Risk analysis and assessment for the most recent fiscal year and up to the date of publication of the annual report

(I) Impact of interest rate and exchange rate changes and inflation on Company's profit and response measures:

The Group's financing activities mainly focus on bank loans and proceeds from accounts receivables factoring. The company continues to closely monitor the financial markets and interest rate trends, adjusting the scale of financing dynamically based on daily funding needs to optimize the use of funds and effectively control interest expenses. Since the Federal Reserve initiated the interest rate hike cycle in March 2022, the U.S. Federal Funds Rate reached a peak of 5.5% in August 2024 and has gradually retreated to a range of 4.75% to 4.5%. In response to changes in interest rates, the Group has improved the efficiency of fund utilization and strengthened its bargaining power with banks, ensuring that financial costs remain within a controllable range. Market predictions suggest that, under conditions of controlled inflation and unemployment, the Federal Reserve may start a new round of interest rate cuts. If this trend materializes, it will further reduce the Group's financing costs. In 2024, the Group's revenue grew by 61%, and although financial costs increased compared to 2023, they were still controlled within a reasonable range, with financial costs as a percentage of revenue remaining stable.

In terms of exchange rates, as the Group's operations expand and it acquires multinational companies, the diversity of transaction currencies has increased, making exchange rate risk management more challenging. To reduce the impact of exchange rate fluctuations on revenue and profitability, the Group uses the U.S. dollar as the primary transaction currency, ensuring consistency in pricing, simplifying financial management, and improving the efficiency of fund allocation. At the same time, for a multi-currency trading environment, the Group uses a currency matching strategy (natural hedging), adjusting the asset and liability composition of different currencies according to business models and capital flows, thus reducing net exposure and minimizing the impact of exchange rate fluctuations on financial statements. The Company also continues to monitor exchange rate trends and applies foreign exchange hedging tools (such as forward foreign exchange contracts) as appropriate to further manage exchange rate risks and reduce the impact of exchange rate profit and loss fluctuations on overall financial performance. In 2024, the total net foreign currency exchange loss amounted to NT\$201,667, which accounted for less than 0.021% of total revenue. The treasury department simultaneously conducted foreign exchange hedging transactions to reduce exchange losses on net foreign currency exposure. After offsetting both profit and loss, the result was an exchange gain, indicating effective management of exchange rate risks.

Regarding inflation, the Group closely monitors market price fluctuations and, through stable supply chain management and flexible customer strategies, ensures that product prices are adjusted in a timely manner to avoid significant impacts from inflation on operations.

Overall, the Group will continue to adhere to a prudent and cautious risk management strategy, conducting real-time assessments of interest rate, exchange rate, and inflation changes, and taking timely measures to ensure operational stability and financial soundness, thereby

maintaining the Group's long-term competitive advantage.

(II) Policies of engaging in high-risk, high-leverage investments, lending to others, providing endorsement and guarantee, and derivatives transactions, profit/loss analysis, and future response measures:

The Group focuses on its core operations, and does not engage in high-risk, highly leveraged investments. All investments are carefully evaluated and executed. The Group's engagement in lending and endorsement guarantees is conducted in accordance with the provisions of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees." The purpose of the Group engaging in derivatives trading is to hedge foreign currency denominated financial assets or financial liabilities.

(III) Future R&D projects and expected R&D expenses:

The Group is primarily a professional marketing distributor for electronic components. In response to the rapid changes in the semiconductor industry, the only way to create added value for products and business opportunities is through professional division to provide customers with technical support solutions. In the future, the Group will continue to cultivate a high-quality team of field application engineers (FAE) to achieve smooth shipments and enhance industrial competitiveness.

Major R&D projects and expected R&D expenses to be invested in the future

Unit: NT\$

Project name	Current progress	Expected development expenses to be invested	Time of completion	Key impact factors in the future
Next-generation AI server modular with hot-swappable redundant power supply	HW design ready and SW simulation kicked off	NT\$ 10,000,000	2025/12/31	<ol style="list-style-type: none"> 1. The use of wide bandgap semiconductors and their control methods 2. Cost considerations of the system 3. Modular communication/connection standardization and interoperability

(IV) Major changes in government policies and laws locally and globally and the impact on the Group's financial position and business operations:

The group's legal, finance, accounting and stock affair departments are responsible for timely collecting important information regarding domestic and foreign markets information and regulatory changes. In addition, in order to appropriately react to domestic and foreign regulatory changes, we consult with professionals of respective fields whenever necessary.

(V) Impacts of technological changes (including information security risks) and industry changes on company financials and response measures:

1. The R&D units and business units of the Group are constantly monitoring the impact of technology and industry changes on the Group. At the same time, the R&D unit has also strengthened the development of high value-added and high-margin products, which has promoted the Group's products to be more diversified and advanced to stabilize the source of profit. As of the present time, no technology changes or industry changes have affected the Group's financial position or business activities.

2. Information security risks and response measures: The Group has established comprehensive network and information security protection mechanisms. However, it cannot guarantee the complete prevention of third-party attacks crashing critical corporate systems. When a severe attack occurs, the system may not be operational, which will lead to operational interruptions due to the inability to ship orders or compensation for customer losses due to shipment delays. Therefore, rapid system recovery is of the utmost importance. Apart from keeping investments in information security devices and software, The Company also continually strengthens system recovery mechanism. These measures include:

- (1) Local data snapshot, provide the fastest way to restore data when the hardware is not damaged.
- (2) Offsite replication, replicating data to the backup data center over 30km in real-time, and creating remote data snapshots for double protection.
- (3) Offsite tape, daily full backup, and store the tape offsite.
- (4) Regularly run drills for switching the main data center to the remote backup center to ensure disaster recovery in the shortest time possible through the measures above.
- (5) Strengthen continuous operations and conduct relevant DR drills periodically every year for identified high-risk events (power outage, air conditioning failure, etc.).

(VI) Impact of corporate image change on risk management and response measures:

WT Group's business philosophy is based on the principle of "professional ethics and sustainable management", adhering to a decent corporate image, implementing sound risk control and achieving outstanding performance. Over the years, the Group has been awarded the Import and Export Excellence Award by the Bureau of Foreign Trade, ranked among large-scale enterprises in Taiwan by the China Credit Information Service, awarded the Benchmarking Award by the Commonwealth Magazine, ranked among the top 1000 Business Survey in Revenue and the Revenue Growth Award by the Business Weekly, etc.

WT has been ranked in the top 5% of listed companies in the Corporate Governance Evaluation for four consecutive years (2020–2023). Chairman Cheng Wen-Tsung has been recognized for three consecutive terms (2020–2024) in Taiwan's Harvard Business Review

"Top 100 Taiwan Business Leaders" ranking, placing 13th in 2024.

In 2024, WT was also listed in the Commonwealth Sustainable Citizenship Awards in the Large Enterprise - Service Industry Category. The building and maintenance of corporate image depends on the actual results of various indicators and appropriate risk control. So far, there has been no corporate crisis caused by bad corporate image.

(VII) Risk associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

1. Acquire all shares of the Canadian company Future Electronics Inc. in cash:

To enter the semiconductor distribution market in Europe and America and establish a comprehensive global presence to expand its operational scale and enhance business performance, the Board of Directors approved and signed a share purchase agreement on September 14, 2023, to acquire all shares of Future Electronics Inc. (hereinafter referred to as "Future"), a Canadian company, for US\$3.8 billion in cash. The acquisition was approved by the Board of Directors/directors of the Company and its significant subsidiary Morrihan International Corp. on January 9, 2024, to establish a new Canadian joint venture WT Morrihan Investment Limited, which acquired 100% of Future's shares and completed on April 2, 2024.

Benefits of the merger:

- Builds a world-class global electronic components distributor: After the merger, the Company will be able to (1) provide uninterrupted cross-border services to global customers; (2) achieve geographic diversification; and (3) provide a full range of products, application engineering expertise, and superior logistics management services.
- Improves supply chain resilience to benefit suppliers and customers: After the merger, the Company will be able to provide a more complete product range, wider customer coverage, and extensive market intelligence through this transaction, further enhancing the strength of supply chain solutions and conducive to improving the resilience of the overall industry chain.
- Through the same corporate culture and dual headquarters structure, we can create a stronger global team: The merger will bring together two companies that share a common entrepreneurial spirit, long-term employee retention, and a commitment to providing exceptional supply chain services to partners around the world. With the dual headquarters in Taipei and Montreal, employees of both companies will be given more and better growth opportunities.
- Creates excellent financial performance: The Company's long-term financial performance will be strengthened through product diversification, a more balanced geographical combination, and higher operating margins. In the first full fiscal year after the completion of the merger, WT Microelectronics' earnings per share is expected to increase immediately.

2. Conducted a short-form merger with a 100% Equity-owned Subsidiary, Milestone Investment Co., Ltd.:

For the purpose of resource integration of WT Group and enhance operational performance, the Company conducted a short-form merger (hereinafter “the Merger”) with its 100% equity-owned subsidiary, Milestone Investment Co., Ltd. (hereinafter “Milestone”), in accordance with Article 19 of the “Business Mergers and Acquisitions Act.” The Merger will not involve any agreement on share swap ratio or distribution of cash or other assets to shareholders. The Merger will neither affect shareholders’ equity nor have any impact on the Company's net asset value per share and earnings per share. From the record date of the Merger, March 1, 2025, the Company shall be the surviving entity, and Milestone shall be the dissolved entity. All assets, liabilities, and any rights and obligations of Milestone that remain valid as of the record date of the Merger shall be assumed by the Company in accordance with the laws.

(VIII) Expected benefits and potential risks of capacity expansion:

The Group is mainly engaged in the semiconductor distributors industry and has no plants and equipment.

(IX) Risks associated with over-concentration in purchase or sale and response measures:

The Group is primarily engaged in the distribution of semiconductors components. Customers and suppliers are mainly world renowned companies. In order to diversify our customer and supplier base, the Group not only maintains good relationships with both sides, but also actively seeks new customers and develops new product lines.

(X) Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the Company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken:

There have been no significant transfers or changes in the ownership of the Company's shares by directors or shareholders holding more than ten percent of the Company's equity.

(XI) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken.

There have been no changes in governance personnel or top management.

(XII) List of any final and pending litigation, other legal actions or administrative proceedings that would have material impacts on shareholders' equity or stock price, brought by or against the Company and the Company's directors, supervisors, presidents, de facto responsible person, major shareholders with more than 10% of the shares, and subsidiaries. The following information of the aforementioned disputes should be disclosed: the underlying disputes, the amount of the claim or in controversy, the commencement date of the proceedings, the parties involved, and the status of the proceedings as of the printing date of the annual report. None.

(XIII) Other major risks and response measures:

The rise of global geopolitical risks, trade protectionism, and uncertainties surrounding tariff-related measures have impacted the supply chain for information technology products, potentially accelerating the trend of supply chain diversification and relocation. In addition,

the rapid advancement of AI technologies, along with the evolution of related supply chains and regulatory frameworks, presents new challenges that must be addressed. The Group will continue to closely monitor macroeconomic developments, flexibly adjust its organizational structure and business strategies, and strengthen capital management, risk control, as well as anomaly management mechanisms to respond effectively to these dynamic changes.

VII. Other important matters: None.

Chapter 6. Other items deserving special mention

- I. Information related to the Company's affiliates
- (I) Organization chart of the Company's affiliates
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website : https://mopsov.twse.com.tw/mops/web/t57sb01_q10
- (II) Information on the Company's affiliates
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website : https://mopsov.twse.com.tw/mops/web/t57sb01_q10
- (III) Information on the shareholders of the companies shall be concluded as the existence of the controlling and subordinate relation in accordance with Article 369-3 of the Company Act: None.
- (IV) Industries covered by the operations of all affiliates:
The Group's business is mainly engaged in the trading of electronic components of computer peripherals and the holding business. Please refer to item 2.
- (V) Information on Directors, Supervisors, and Presidents of affiliates:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website : https://mopsov.twse.com.tw/mops/web/t57sb01_q10
- (VI) Overview of affiliated enterprises:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website : https://mopsov.twse.com.tw/mops/web/t57sb01_q10
- (VII) Consolidated financial declaration statement of affiliated enterprises and consolidated financial statement:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website : https://mopsov.twse.com.tw/mops/web/t57sb01_q10
- (VIII) Affiliation report: N/A.
- II. Private placement of securities in the most recent fiscal year and as of the publication date of the Annual Report: None.
- III. Other matters that require additional description: None.

IV. Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report: Please refer to the important resolutions of the shareholders' meeting and the Board of Directors meeting in the most recent year up to the printing date of the annual report.

WT Microelectronics Co., Ltd.

Chairman: Cheng, Wen-Tsung