

WT Microelectronics Co., Ltd.
Ethical Corporate Management of 2025

Evaluation Item	Implementation status
<p>I. Establishment of ethical corporate management policies and programs</p> <p>(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?</p> <p>(II) Whether the Company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical</p>	<p>(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 2025, the Sustainable Development Committee and the Board of Directors approved and issued the 2024 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.</p> <p>(II) The Company explicitly prohibits unethical conduct such as offering and acceptance of bribes, offering or acceptance of improper benefits, offering or promising facilitating 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</p>

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<p>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>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 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.</p>
<p>II. Implementation of ethical corporate management</p> <p>(I) Does the company evaluate the ethical records of parties it does business with and stipulate ethical conduct clauses in business contracts?</p>	<p>(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 in a fair, just, transparent, and honest manner based on the principle of integrity and trustworthiness.</p>

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<p>(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>	<p>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. The 2025 implementation of ethical management was reported to the Board of Directors on January 29, 2026. The implementation status in 2025 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

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	<p>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 accepted, of which 0 was found to be valid after investigation and none were major cases.</p> <p>4. Prevention of insider trading</p> <p>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) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?</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 "Committee Charter" of the functional committees regarding the recusal due to conflict of interest.</p> <p>(IV) Does the company have effective accounting system and internal control systems set up to facilitate</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</p>

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<p>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>	<p>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>
<p>(V) Does the company regularly hold internal and external educational trainings on ethical corporate management?</p>	<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 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. One Directors of the Company participated in the “Promotion Meeting for the prevention of Insider Trading in 2025” organized by the Securities and Futures Institute on behalf of TWSE in May 2025. The Director received 3 hours of credits, strengthening their understanding and interpretation of insider trading laws and practical affairs.</p> <p>3. The Group annually held “Code of Conduct and Ethics Policies” training for all employees. The training covers self-ethics checks, intellectual property rights, data protection, anti-corruption and other methods of unlawful gains, competition and antitrust, conflicts of interest, insider trading, whistleblowing, whistleblower protection from retribution, punishments, etc.</p> <p>In addition, key communications on the “Code of Conduct and Ethics Policies” are incorporated into the onboarding training for new employees.</p>

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	In 2025, the total training hours for the Code of Conduct and Ethics Policies amounted to 6,768 hours, with a total of 6,768 training attendances.
<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>(II) Does the company establish standard operating procedures for investigating reported cases, and does it take subsequent measures and implement a confidentiality mechanism after completing investigation?</p> <p>(III) Does the company provide proper whistleblower protection?</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> <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 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, the handling methods, and subsequent review and improvement measures shall be reported to the Board of Directors.</p> <p>(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</p>

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	whistleblowing.
<p>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 (MOPS)?</p>	<p>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. 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>
<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>	