

WT Microelectronics Co., Ltd.

Handbook of 2026 Annual Shareholders' Meeting

[Translation]

Method of Convening the Meeting: Hybrid Shareholders' Meeting
Meeting Time: May 14, 2026
Venue: 11F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City
(WT Microelectronics Meeting Room)
E-Meeting Platform: Taiwan Depository & Clearing Corporation
(<https://stockservices.tdcc.com.tw/evote/index.html>)

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WT Microelectronics Co., Ltd.

2026 Annual Shareholders' Meeting Agenda

Time: Thursday, May 14, 2026, 9:00 a.m.

Method of Convening the Meeting: Hybrid Shareholders' Meeting

Venue: 11F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City (WT Microelectronics Meeting Room)

E-Meeting Platform: TDCC (<https://stockservices.tdcc.com.tw/evote/index.html>)

Meeting Agenda

I. Call the Meeting to Order (Announce number of shareholders present)

II. Chairman Remarks

III. Report Items

- (I) The 2025 Business Report.
- (II) The Audit Committee's Review Report on the 2025 Financial Statements.
- (III) The 2025 Distribution of Employees and Directors' Compensation.
- (IV) The 2025 Earnings Distribution of Cash Dividends.
- (V) Short-Form Merger of the Company and its Subsidiary, Techmosa International Incorporation.
- (VI) The Issuance of the First Unsecured Overseas Convertible Bonds.

IV. Ratification Items

- (I) The 2025 Business Report and Financial Statements.
- (II) The 2025 Earnings Distribution.

V. Discussion Items

- (I) The Issuance of New Common Shares in the Form of Global Depositary Shares for Cash.
- (II) The Issuance of Employee Stock Options with an Exercise Price Lower than Market Price.
- (III) Amendment to the "Articles of Incorporation".
- (IV) Exemption of the Non-Competition Limitation on Director Wen-Tsung Cheng.
- (V) Exemption of the Non-Competition Limitation on Representative of ASMedia Technology Inc., Che-Wei Lin.
- (VI) Exemption of the Non-Competition Limitation on Independent Director Ju-Ching Kung.
- (VII) Exemption of the Non-Competition Limitation on Independent Director Chia-Chi Chang.

VI. Election Matters

- (I) By-election of one Seat for the 11th Term of Director.

VII. Other Matters

- (I) Exemption of the Non-Competition Limitation on the Newly Elected Directors.

VIII. Extempore Motions

IX. End of Meeting

Report Items

Item No. 1: (Proposed by the Board of Directors)

Agenda: The 2025 Business Report.

Description: Please refer to Annex 1 (page 10-14) for the Company's 2025 Business Report.

Item No. 2: (Proposed by the Board of Directors)

Agenda: The Audit Committee's Review Report on the 2025 Financial Statements.

Description: Please refer to Annex 2 (page 15-16) for the Audit Committees' Review Report.

Item No. 3: (Proposed by the Board of Directors)

Agenda: The 2025 Distribution of Employees and Directors' Compensation.

Description:

1. This item is handled in accordance with Article 19 of the "Articles of Incorporation" and Article 5 Paragraph 1 Subparagraph 3 of the "Director and Functional Committee Remuneration Payment Guidelines."
2. The Company's 2025 profit was NT\$14,962,190,940. The profit refers to income before tax in the fiscal year without deducting the compensation of employees and Directors. It is proposed that approximately 1% of the aforementioned profit be allocated as employees' compensation, totaling NT\$149,700,000, of which 10% shall be allocated to entry-level employees, amounting to NT\$14,970,000. In addition, approximately 0.3% of the aforementioned profit shall be allocated as Directors' compensation, totaling NT\$45,000,000. All of the compensation is to be distributed in the form of cash.

Item No. 4: (Proposed by the Board of Directors)

Agenda: The 2025 Earnings Distribution of Cash Dividends.

Description:

1. The Board of Directors was authorized to decide the distribution of partial or full dividends in cash and report the decision to the shareholders' meeting in accordance with Article 20 of the "Articles of Incorporation."
2. It is proposed to reserve NT\$ 285,888,760 for preferential earnings distribution of cash dividends to Class A preferred shareholders at NT\$ 2.11769451 per share. In the meantime, it is proposed to reserve NT\$ 9,899,356,748 for earnings distribution of cash dividends to common shareholders at NT\$ 7.8 per share. The amount of cash dividends to each shareholder will first be rounded down to the nearest whole dollar. Any fractional amounts after the rounding down will be distributed from the highest to the lowest value until all cash dividends are fully distributed.
3. Once approved by the Board, the Chairman is authorized to determine the ex-dividend date, the distribution date, and other relevant matters. In the event that the payout ratio of cash dividends is affected by changes in numbers of the Company's

outstanding common shares, the Chairman is authorized to adjust such ratio.

Item No. 5: (Proposed by the Board of Directors)

Agenda: Short-Form Merger of the Company and its Subsidiary, Techmosa International Incorporation.

- Description:**
1. Pursuant to Article 7, Paragraph 2 of the “Business Mergers and Acquisitions Act”, the merger conducted by the Company pursuant to Article 19, Paragraph 1 of the “Business Mergers and Acquisitions Act” shall be submitted to the next Shareholders’ Meeting.
 2. To consolidate the group resources and enhance operational performance, the Company’s Board of Directors approved a short-form merger (hereinafter “the Merger”) of the Company with its 100% equity-owned subsidiary, Techmosa International Incorporation (hereinafter “Techmosa”), on May 8, 2025, with the Company as the surviving entity, and Techmosa as the dissolved entity. The Merger neither involve any agreement on share swap ratio or distribution of cash or other assets to shareholders, nor affect shareholders’ equity.
 3. The record date of the Merger was November 30, 2025. The Company and Techmosa respectively completed the merger and dissolution registration changes on December 18, 2025.

Item No. 6: (Proposed by the Board of Directors)

Agenda: The Issuance of the First Unsecured Overseas Convertible Bonds.

- Description:** In order to procure raw materials denominated in foreign currencies, the Company issued the first unsecured overseas convertible bonds (the “Bonds”) on November 24, 2025. The total issuance amount is US\$350 million. Please refer to Annex 3 (page 17) for the reasons for the issuance of the Bonds, as well as other relevant matters, shall be reported to the Shareholders’ Meeting pursuant to Article 246 of the “Company Act.”

Ratification Items

Item No. 1: (Proposed by the Board of Directors)

Agenda: The 2025 Business Report and Financial Statements.

Description: 1. The 2025 Business Report and financial statements for WT Microelectronics Co., Ltd. were approved by the Board of Directors and audited by the independent auditors, Sheng-Chung Hsu and Song-Tse Wang of PricewaterhouseCoopers Taiwan. The Financial Statements and Business Report were reviewed by the Audit Committee of the Company, and the review report has been issued accordingly.

2. Please refer to Annex 1 (page 10-14) and Annexes 4 to 5 (page 18-45) for the 2025 Business Report, Independent Auditors' Report, and Financial Statements.

Resolution:

Item No. 2: (Proposed by the Board of Directors)

Agenda: The 2025 Earnings Distribution.

Description: The 2025 Earnings Distribution Statement was approved by the Board of Directors and reviewed by the Audit Committee. Please refer to Annex 6 (page 46).

Resolution:

Discussion Items

Item No. 1:

(Proposed by the Board of Directors)

Agenda: The Issuance of New Common Shares in the Form of Global Depositary Shares for Cash.

- Description:**
1. To meet the capital requirements for long-term strategic development and business growth (including, but not limited, to replenishing working capital, procuring raw materials in foreign currencies, repaying loans, and supporting long-term strategic initiatives), and to make capital raising methods more international and diversified, the Company plans to request approval from the Annual Shareholders' Meeting to authorize the Board of Directors, depending on market conditions and the Company's capital needs, to determine the appropriate timing to issue new common shares by cash capital increase for sponsoring Global Depositary Receipt (the "GDR") issuance, within the limit of 100,000,000 common shares (the "Offering.")
 2. Please refer to Annex 7 (page 47) for the Instructions for the Issuance of New Common Shares in the Form of Global Depositary Shares for Cash.
 3. The new shares issued by cash capital increase will share the same rights and obligations as the original outstanding common shares.
 4. The number of outstanding common shares as of March 31, 2026 is 1,269,148,301 shares, and the limit of common shares to be issued in the Offering is 100,000,000 shares, representing approximately 7.30% of the Company's outstanding common shares after the capital increase. The issuance is not expected to significantly impact the rights and interests of existing shareholders. The raised funds are intended to meet the capital requirements for long-term strategic development and business growth, as well as to improve operational efficiency. It is expected to have a positive effect on the Company's future development and the equity of shareholders.
 5. For the main contents of the Offering, including but not limited to the underwriting method, tentative issuance price, actual issuance price, actual number of issued shares, issuance conditions, proposed items, amount of funds raised, estimated progress of fund utilization, expected benefits and all other matters related to the Offering, it is proposed to authorize the Chairman and/or a person designated by the Chairman to handle all necessary modifications or corrections related to the Offering at their full discretion in response to changes in laws or regulations, directives from regulatory authorities, or based on business assessments and prevailing market conditions.
 6. To complete the fundraising plan, it is proposed to request authorization from the Annual Shareholders' Meeting for the Chairman and/or the person designated by the Chairman to represent the Company in signing all relevant contracts and documents related to the Offering and to handle all necessary matters related to the Offering.
 7. For any matters not fully deliberated herein, the Board of Directors and/or Chairman shall have full authority to deal with such matters in accordance with laws and regulations.

Resolution:

Item No. 2:**(Proposed by the Board of Directors)****Agenda: The Issuance of Employee Stock Options with an Exercise Price Lower than the Market Price.**

- Description:** 1. To optimize talent deployment, implement an equity-linked mechanism to align interests, strengthen employee commitment, and reflect the value of performance-oriented compensation, it is proposed to issue employee stock options (the “Options”) with an exercise price lower than the market price in accordance with Article 28-3 of the “Securities and Exchange Act” and Article 56-1 of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers” (the “Regulations”).
2. A total of 12,000,000 Options are proposed to be issued. Each Option entitles optionees to subscribe to 1 common share of the Company. The total number of new common shares of the Company to be issued pursuant to the exercise of the Options is 12,000,000 shares. The issuance of Options shall be filed for registration with the competent authority in single or multiple tranches within one year from the date of the Shareholders’ Meeting resolution. The Options may be issued in single or multiple tranches within two years from the date of receiving the effective registration notice from the competent authority, depending on the actual needs of the Company.
 3. Please refer to Annex 8 (page 48-49) for the disclosures required to be specified in the notice of reasons for convening the shareholders’ meeting pursuant to Article 56-1 of the Regulations.
 4. Upon approval by the Shareholders’ Meeting and the filing with the competent authority becoming effective, the Chairman is authorized to determine the actual issuance date, the actual exercise price and other related matters. Furthermore, should any amendment to the issuance or plan of the Option is necessary due to any change in laws or regulations, any requirement by the competent authority or other circumstance, the Chairman is fully authorized to handle such matters provided that such decisions shall be subsequently submitted to and ratified by the next Board of Directors meeting. Any other matters not covered herein are also authorized to be handled entirely by the Chairman.

Resolution:**Item No. 3:****(Proposed by the Board of Directors)****Agenda: Amendment to the “Articles of Incorporation”.**

Description: To align with the amendments to laws and regulations and the Company’s operational practices, certain articles of “Articles of Incorporation” are proposed to be amended. Please refer to Annex 9 (page 50-51) for the comparison table of amended articles.

Resolution:

Item No. 4: (Proposed by the Board of Directors)

Agenda: Exemption of the Non-Competition Limitation on Director Wen-Tsung Cheng.

Description: 1. Pursuant to Article 209 of the “Company Act,” Directors who engage in activities within the Company’s business scope for themselves or others, shall explain to the shareholders meeting the essential details of such activities and obtain its approval.
2. Please refer to Annex 10 (page 52) for the new positions concurrently held by Director Wen-Tsung Cheng. It is proposed to submit for shareholders’ approval at the 2026 Annual Shareholders’ Meeting to exempt the non-competition limitations for him.

Resolution:

Item No. 5: (Proposed by the Board of Directors)

Agenda: Exemption of the Non-Competition Limitation on Representative of ASMedia Technology Inc., Che-Wei Lin.

Description: 1. Pursuant to Article 209 of the “Company Act,” Directors who engage in activities within the Company’s business scope for themselves or others, shall explain to the shareholders meeting the essential details of such activities and obtain its approval.
2. Please refer to Annex 10 (page 52) for the new positions concurrently held by the Representative of ASMedia Technology Inc., Che-Wei Lin. It is proposed to submit for shareholders’ approval at the 2026 Annual Shareholders’ Meeting to exempt the non-competition limitations for him.

Resolution:

Item No. 6: (Proposed by the Board of Directors)

Agenda: Exemption of the Non-Competition Limitation on Independent Director Ju-Ching Kung.

Description: 1. Pursuant to Article 209 of the “Company Act,” Directors who engage in activities within the Company’s business scope for themselves or others, shall explain to the shareholders meeting the essential details of such activities and obtain its approval.
2. Please refer to Annex 10 (page 52) for the new positions concurrently held by Independent Director Ju-Ching Kung. It is proposed to submit for shareholders’ approval at the 2026 Annual Shareholders’ Meeting to exempt the non-competition limitations for her.

Resolution:

Item No. 7:

(Proposed by the Board of Directors)

Agenda: Exemption of the Non-Competition Limitation on Independent Director Chia-Chi Chang.

Description: 1. Pursuant to Article 209 of the “Company Act,” Directors who engage in activities within the Company’s business scope for themselves or others, shall explain to the shareholders meeting the essential details of such activities and obtain its approval.

2. Please refer to Annex 10 (page 52) for the new positions concurrently held by Independent Director Chia-Chi Chang. It is proposed to submit for shareholders’ approval at the 2026 Annual Shareholders’ Meeting to exempt the non-competition limitations for him.

Resolution:

Election Matters

Item No. 1:

(Proposed by the Board of Directors)

Proposal: By-election of one Seat for the 11th Term of Director.

- Explanation:**
1. Pursuant to Article 13 of the “Articles of Incorporation”, the Company shall have seven to thirteen Directors. The Company currently has nine Directors and proposes to fill one additional seat of Director to meet operational needs and strengthen the structure of the Board of Directors. There will be ten Directors in total after this by-election.
 2. The election of Directors of the Company shall be conducted under a candidate nomination system, whereby shareholders elect Directors from the list of nominated candidates. The nominated candidate list for the by-election was resolved by the Board of Directors on March 31, 2026. Information on the Director candidates’ education, experience, and number of shares held is attached as Annex 11 (page 53).
 3. The newly elected Director takes office from the date of election, and shall have the same term as that of the 11th Board of Directors from May 14, 2026 to May 27, 2028.
 4. For the “Rules for Directors Election”, please refer to Appendix 1 (page 55-56).

Voting Result:

Other Matters

Item No. 1:

(Proposed by the Board of Directors)

Agenda: Exemption of the Non-Competition Limitation on the Newly Elected Directors.

- Description:**
1. In accordance with Article 209 of the “Company Act,” Directors who engage in activities within the Company’s business scope for themselves or others, shall explain to the shareholders meeting the essential details of such activities and obtain its approval.
 2. Please refer to Annex 12 (page 54) for the positions concurrently held by the newly elected Director of the 11th Term. It is proposed to submit for shareholders’ approval at the 2026 Annual Shareholders’ Meeting to exempt the non-competition limitations for him effective from the date he assumes his office.

Resolution:

Extempore Motions

End of Meeting

WT Microelectronics Co., Ltd. Business Report

I. 2025 Business Report

(I) Business Performance:

In 2025, the Group's consolidated net operating revenue reached NT\$1,177,948,907 thousand, reflecting a 22.78% increase from NT\$959,431,897 thousand in 2024. Net profit for the year was NT\$13,566,471 thousand, representing a 47.36% growth compared to NT\$9,206,085 thousand in 2024. In April 2024, the Group successfully completed its merger with Future Electronics Inc., contributing to overall revenue and profitability.

In 2025, the global semiconductor industry faced initial headwinds in the first half of the year due to uncertainties including tariffs and exchange rate fluctuations. However, the second half saw a significant surge in demand for Artificial Intelligence (AI) related semiconductors, coupled with a steady recovery in European and American markets following the completion of inventory destocking. This resulted in a strengthening quarter-over-quarter growth trend for the overall market.

Throughout the year, the Company achieved robust growth in the Data Center and Communications segments, while the Industrial and Instrument segments demonstrated a steady recovery. Furthermore, PC, Consumer Electronics, and Mobile segments also recorded growth, while the Automotive segment remained stable.

Overall, driven by this broad-based revenue growth and supported by effective management over costs, operating and financial expenses, the Company realized strong profitability growth.

Unit: NT\$ thousands

Item	2024	2025	Increase (Decrease)	Rate of change %
Operating Revenue	959,431,897	1,177,948,907	218,517,010	22.78
Operating Profit	15,264,320	20,882,180	5,617,860	36.80
Profit for the year	9,206,085	13,566,471	4,360,386	47.36

(II) Financial revenue and expenditure and profitability analysis:

Item		2024	2025
Financial structure	Debt to asset ratio (%)	74.82	77.64
	Long-term funds to fixed assets ratio (%)	5,394.15	3,339.58
Liquidity	Current Ratio (%)	146.46	125.43
	Quick Ratio (%)	78.61	54.77
Profitability	Return on assets (%)	3.51	3.42
	Return on equity (%)	10.47	12.23
	Net profit margin (%)	0.96	1.15
	Basic EPS (NTD) [Notes]	8.13	11.61

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

(III) Research and development status:

As advanced process nodes, advanced packaging, and memory technologies continue to evolve—along with rapid maturation of generative AI in inference efficiency and power optimization, the overall performance and cost-effectiveness of high-performance computing (HPC) processors and graphics processing units (GPUs) continue to improve, accelerating the adoption of AI from the cloud to endpoints and the edge. AI applications have become widely deployed across data center servers, AI PCs/laptops, smartphones, and various smart devices, further driving new growth engines such as new energy vehicles and “Edge AI/Physical AI” and robotics-related applications. As the integration of sensing, motion control, machine vision, and real-time decision-making accelerates, scenarios ranging from collaborative robots and AMRs/AGVs to warehouse/logistics automation and humanoid and service robots are all demanding computing platforms and sensing solutions that are high-performance, low-latency, low-power, and secure.

Key emerging applications include 800V digital power systems and AI in-vehicle intelligent cockpits, industrial automation and digital twins, low-Earth-orbit (LEO) satellite communications, machine vision and multi-sensor fusion, Wi-Fi 8 connectivity technologies, and edge inference computing—all of which have become highlights of the next generation of the semiconductor industry. In response to these market trends, the Group continues to represent and expand its portfolio of critical electronic components and solutions, such as high-performance AI acceleration processors, AI high-speed network switching/interconnect processors, neuromorphic embedded imaging/vision processors, high-efficiency RF power devices, micro-electro-mechanical systems (MEMS) components, high-performance microprocessors, high-efficiency power devices, and high-precision analog components. In addition, the Group helps customers reduce the barriers to adopting high-performance digital power solutions by providing sufficient system design support and full-system validation capabilities, accelerating product development and mass production deployment on new platforms.

With a focus on long-term, stable growth in semiconductor demand, the Group will continue to invest in and accumulate system integration, know-how and key technologies, strengthening R&D capabilities and enhancing the depth and quality of its technical services. The Group will also continue to collaborate with world-class IC design companies and ecosystem partners, focusing on integrated solutions from cloud to edge and from sensing to computing and control, to deliver high-quality technical services and end-to-end total solutions—capturing new growth opportunities driven by AI, edge intelligence, and robotics/Physical AI. Below are the research and development expenditures for the past three years:

Unit: NT\$ thousands

Item	2023	2024	2025
Net operating revenue	594,518,813	959,431,897	1,177,948,907
R&D expenses	755,450	850,587	810,436
R&D expenses as a percentage of revenue	0.13%	0.09%	0.07%

II. 2026 Business Plan

Looking ahead to 2026, global economy is expected to grow with uncertainties, alongside ongoing geopolitical risks and volatility in electronic component supply chain. Nevertheless, the rapid advancement of artificial intelligence (AI) technologies is expected to continue driving overall growth of the semiconductor industry. In response to the prevailing economic

environment and market conditions, the Company will formulate its business strategies accordingly, continue to advance the integration of group resources, further strengthen its global footprint in the electronic components market, expand market share and enhance profitability.

Internally, the Company will optimize its operational system, strengthen risk management practices, and refine its financial control and human resources management to improve overall operational efficiency. By enhancing its value-adding capabilities within the electronic components supply chain, the Company aims to build a solid foundation for sustainable business operations.

(I) Business strategies:

■ **Advancing group-wide resources integration and global expansion**

Following the acquisition of Future Electronics in 2024, the Company has extended its market reach from Asia to a worldwide scale. Leveraging the combined expertise and resources of both sides in their respective markets, the Company is now able to offer customers a more comprehensive range of products and services, and enhance its value proposition to suppliers, establishing a more robust global service network. Going forward, the Company will continue to advance group-wide resource integrations and strengthen synergies to further solidify its core competitiveness and market leadership.

■ **Introducing new product lines and expanding new application markets**

In alignment with its long-term development strategy, the Company is committed to optimizing its product portfolio by introducing new product lines that address market demand and contribute to profitability, strengthening product and market planning capabilities, and expanding its presence in high-growth application markets, including cloud data centers, smart IoT, industrial automation, automotive electronics, green energy, energy management, medical devices, and others. By focusing on high-growth and/or high-margin application markets, the Company aims to further improve its product mix and profitability.

■ **Improving customer penetration and expanding customer base**

The Company aims to optimize its management capabilities to increase product penetration among existing customers, identify new applications for current products, and acquire high-quality new customers. The Company will prioritize building strong partnerships with industry leaders in strategic areas such as automotive electronics, industrial and instrument, communication, and cloud data centers. By providing exceptional technical support and comprehensive end-to-end solutions, the Company could empower its customers to efficiently launch their products onto the market. The Company aims to cultivate long-lasting relationships with new customers through constructive collaborations.

■ **Enhancing value-added services and service quality**

The Company will continue its enterprise digital optimization initiatives to improve service quality for both suppliers and customers through digital operational processes and data analytic. The Company will assist suppliers in demand creation through solid customer relationships and timely market insights and will improve the value-adds of its products and services as well as overall profitability through strong technical support for customers' product development.

(II) Operations management:

■ **Enhancing risk management**

As the global economic, industrial, and supply chain landscape continues to evolve,

the Company remains committed to prudent and stable operations. It proactively identifies major risk factors, including risks arising from technological advancements and industry shifts, fluctuations in interest rates and exchange rates, vulnerabilities related to cybersecurity and remote backup, as well as environmental risks such as climate change and energy uncertainty. To effectively address these risks, the Company implements rigorous management and control measures and establishes robust exception management mechanisms to mitigate operational risks.

■ **Improving operational efficiency and profitability**

The Company will continually optimize operational procedures and strengthen operation management systems and platforms. It aims to enhance employee productivity as well as cost and expense management to increase profits. The Company will continue to utilize Return on Working Capital (ROWC) and Return on Equity (ROE) as key financial performance metrics.

■ **Strengthening financial management and building a robust and adaptable financial system**

The company employs a comprehensive risk management and control framework, enabling the management team to effectively identify, measure, and mitigate market risk, credit risk, liquidity risk, and cash flow risk. By adhering to solid internal controls and operating procedures, the Company proactively assesses impacts from economic conditions, competitive dynamics, and market valuation risks, and has its sales representatives and financial supervisors to regularly monitor accounts receivable conditions to optimize risk positioning and maintain adequate liquidity. Furthermore, the Company continues to enhance financial flexibility and diversify funding sources, thereby reducing the funding cost and operational risks.

(III) Human Resources:

■ **Vision, goals and core value:**

The Company's collective vision is to establish WT Microelectronics as the world's premier electronic components distributor. It is committed to delivering top-tier services, driving profitable growth, and earning the trust of its customers, suppliers, employees, shareholders, and investors. The Company's core values are integrity, commitment, teamwork with respect for the individual, and courage, which it strives to cultivate in every employee.

■ **Organization transformation:**

In response to the rapidly evolving global economic landscape and industry dynamics, WT, together with Future Electronics, is undertaking organizational transformation, talent development, and generational succession planning, aiming to create a more agile and responsive organization capable of effectively addressing market challenges.

■ **Well-established talent reserve and training:**

- **Talent acquisition and management associate program:** The Company recruits potential young talents through industry-academia cooperation (such as Academic-Industry MOU, Corporate Lecturer Program, Campus Job Fair, Corporate Visit, Market Trend Sharing of Semiconductor and One Day FAE/Sales Experience, etc.) with well-known universities, while continuing to promote Want Talent/ Internship Talent Program and attract international talents to optimize its workforce in terms of quality, quantity, and structure. The Company prioritizes the selection of successors from both internal and external sources, focusing on long-term cultivation to strengthen its globalization strategy and secure a comprehensive competitive advantage.

- **Employee training programs:** The Company invests in comprehensive employee training, including online E-Learning, offline cross-training, and customized professional development programs for each business unit (BU). This approach familiarizes its employees with department functions and product and application knowledge, fosters efficient collaboration across locations and regions to fulfill customer service requirements. Additionally, the Company promotes effective communication between management and staff to effectively convey corporate culture and business philosophy.
- **Development of high-potential talent:** The Company identifies high-potential talents and provides individual development plans (IDPs) to optimize their on-job training and upgrade their individual capabilities, with focuses on future leadership developing at all management levels.
- **Performance management enhancement:**
 - Enhancing employees' understanding of individual and business unit KPIs, fostering alignment to ensure consistent achievement of annual goals and realization of the Company's vision.
 - Analyzing employees' productivity and efficiency to establish more practical and specific OKRs and metrics aligned with current business conditions, driving further improvement.

Chairman: Cheng, Wen-Tsung

Managerial Officer: Cheng, Wen-Tsung

Accounting Officer: Sun, Yu-Fen

**WT Microelectronics Co., Ltd.
Audit Committee's Review Report**

The Board of Directors has prepared and submitted the 2025 business report and financial statements. PricewaterhouseCoopers Taiwan audited the financial statements and issued an audit report. These have been reviewed by the Audit Committee and determined to be correct and accurate as WT Microelectronics' business activities. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2026 Annual Shareholders' Meeting of WT Microelectronics Co., Ltd.

Audit Committee Convener: Ding, Kung-Wha

March 3, 2026

WT Microelectronics Co., Ltd.
Audit Committee's Review Report

The Company's 2025 earnings distribution proposal submitted by the Board of Directors has been reviewed by the Audit Committee and determined to be correct. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2026 Annual Shareholders' Meeting of WT Microelectronics Co., Ltd.

Audit Committee Convener: Ding, Kung-Wha

March 31, 2026

**WT Microelectronics Co., Ltd.
The Status of Issuance and Execution of the Bonds**

Type of Corporate Bond	The First Unsecured Overseas Convertible Bonds for 2025
No. of Effectiveness Letter from the Financial Supervisory Commission	No. 11403620181 dated November 12, 2025
Issue Date	November 24, 2025
Maturity	2 years from the issue date, matures on November 24, 2027
Place of Listing	Singapore
Issue Par Value	US\$200,000
Issue Price	100% of the principal amount of the Bonds
Issue Amount	US\$350,000,000
Coupon Interest Rate	0% per annum
Starting Date / Cut-off Date of Conversion	February 25, 2026 / November 14, 2027
Method of Redemption	The Bonds shall be redeemed on the maturity date in U.S. dollars at their principal amount together with gross yield at 1.125% per annum (calculated on a semi-annual basis).
Outstanding Principal Amount	US\$350,000,000 (as of March 30, 2026)
Number of Shares of Converted Common Shares	0 shares (as of March 30, 2026)
Latest Conversion Price	NT\$181.7
Trustee	Citicorp International Limited
Paying & Conversion Agent	Citibank, N.A., London Branch



INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of WT Microelectronics Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of WT Microelectronics Co., Ltd. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Recognition of supplier rebates**Description**

Refer to Note 4(13) for accounting policies on supplier rebates.

The Group is primarily engaged in the sales of electronic and communication components. In line with industry practice, the Group has entered into rebate arrangements with its suppliers for various kinds and quantities of inventories. Under the arrangement, the Group calculates the amount of supplier rebates based on sales breakdown, which is recognised as a deduction of accounts payable to suppliers and a deduction of operating costs. The Group pays the net purchase price, after confirming that the rebate is granted and the credit memo from its suppliers has been received.

As the terms of different types of supplier rebates vary and change frequently, the calculation is complex. The Group relies on the information system to gather related transaction information, and manually matches each inventory category with its corresponding rebate term to calculate the supplier rebate that should be recognised. Since the supplier rebate is material to the financial statements and more audit effort is required to address this audit matter, the recognition of supplier rebate has been identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the internal controls related to supplier rebates. Tested the effectiveness of relevant internal controls, for example, by verifying whether major supplier rebates have been reviewed by a responsible supervisor, and the inventory cost has been correctly deducted and paid in net amount based on the credit memo approved by suppliers.
- B. Selected samples of supplier rebates and performed test of transaction data to confirm whether the transaction quantities are consistent with sales breakdown. Also, verified arrangements and calculation worksheets, and recalculated supplier rebates to ensure that the rebate recognition is consistent with the contract.
- C. Selected samples of supplier rebates which were recognized before the balance sheet date but have not yet been confirmed by suppliers, verified its consistency and reasonableness with subsequent credit memos approved by suppliers after the balance sheet date, and confirmed whether there were any material differences; and
- D. Performed confirmation of selected material accounts payable, including supplier rebates which have been confirmed by suppliers, and examined the reconciliation for the differences between the amount stated in the suppliers' confirmation and the Group's records.

Assessment of inventory valuation lossesDescription

Refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(6) for details of inventory valuation. As at December 31, 2025, the Group's inventories and allowance for inventory valuation losses were NT\$261,298,094 thousand and NT\$1,537,733 thousand, respectively.

The Group is primarily engaged in the sales of various kinds of electronic components. Due to rapid technology innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses arising from market value decline or obsolescence. For non-obsolete inventories, the net realisable value is estimated based on the estimated selling price within a certain period around the balance sheet date. The obsolete inventories are individually identified as obsolete or damaged, if any. Since the amount of inventory is material, inventory types vary, sources of information in calculating the net realisable value of each type of inventories are various, and the identification of obsolete and damaged inventory and its net realisable value is subject to management's judgement, we considered the assessment of inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory.
- B. Obtained an understanding of the Group's nature of business and industry to assess whether the provision policies and procedures were applied consistently and reasonably during the periods, including identified as obsolete with supporting documents, and agreed to information obtained from physical inventory; and
- C. Obtained the net realizable value statement of each inventory and assessed reasonableness of net realisable value.

Goodwill Impairment Assessment Arising from the Acquisition of Future Electronics Inc.

Description

Refer to Note 4(19) for accounting policies on the impairment of non-financial assets, Note 5(2) for the uncertainties of accounting estimates and assumptions in relation to goodwill impairment assessment and Note 6(10) for the explanation of goodwill impairment. As of December 31, 2025, the goodwill balance recognized by the Group due to the acquisition of Future Electronics Inc. amounted to NT\$ 28,111,559 thousand. After identifying the individual cash-generating units (CGUs), the Group measured the

recoverable amount of each CGU by discounting the estimated future cash flows of the respective units using appropriate discount rates. This measurement serves as the basis for assessing whether any impairment of goodwill has occurred. Given the significant amount of goodwill arising from the acquisition and that the recoverable amount of the CGUs is measured based on estimated future cash flows, the assessment involves multiple assumptions, we have identified the goodwill impairment assessment arising from the acquisition of Future Electronics Inc. as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Understand and assess management's internal controls over the review and approval of their financial forecasts and related assumptions; and
- B. Evaluate the appropriateness of the valuation model used to determine the recoverable amount.
- C. The auditor engaged valuation specialists to assist in assessing the reasonableness of significant assumptions used in the model, including projected growth rates, projected gross margins, and discount rates, through the following procedures,
 - (a) The projected growth rates and projected gross margins used were compared with historical results, as well as economic and industry forecast.
 - (b) The discount rate used for the cash-generating unit and comparing it with the rates of return on similar assets in the market.
 - (c) Evaluate sensitivity analysis of future cash flows using alternative assumptions for projected growth rates, projected gross margins, and discount rates to ensure that management has appropriately addressed the potential impact of estimation uncertainties in the impairment assessment.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of WT Microelectronics Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures

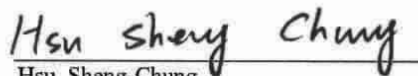
responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.


- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


Hsu, Sheng-Chung


SUNG-TSE WANG

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 3, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Assets	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 28,138,755	6	\$ 39,727,726	10
1110	Financial assets at fair value through profit or loss - current	6(2)	20,038	-	19,298	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	291,065	-	367,589	-
1170	Accounts receivable, net	6(4) and 7	170,018,376	32	142,094,108	34
1200	Other receivables	6(4)(5)	3,713,296	1	5,956,485	1
130X	Inventories	6(6)	259,760,361	49	160,927,874	39
1410	Prepayments		1,691,699	-	2,126,440	1
1470	Other current assets	6(1)(16) and 8	444,237	-	766,714	-
11XX	Total current assets		<u>464,077,827</u>	<u>88</u>	<u>351,986,234</u>	<u>85</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	378,412	-	391,828	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	6,137,993	1	11,662,725	3
1550	Investments accounted for using equity method	6(7)	9,140,616	2	31,612	-
1600	Property, plant and equipment	6(8)	4,718,651	1	3,191,522	1
1755	Right-of-use assets	6(9)	1,778,703	-	2,255,876	1
1760	Investment property - net		187,476	-	186,949	-
1780	Intangible assets	6(10)	38,827,551	8	40,847,105	10
1840	Deferred income tax assets	6(30)	1,871,829	-	1,454,225	-
1900	Other non-current assets		441,132	-	482,210	-
15XX	Total non-current assets		<u>63,482,363</u>	<u>12</u>	<u>60,504,052</u>	<u>15</u>
1XXX	Total assets		<u>\$ 527,560,190</u>	<u>100</u>	<u>\$ 412,490,286</u>	<u>100</u>

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Liabilities and Equity	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(11)	\$ 25,569,230	5	\$ 35,412,779	9
2110	Short-term notes and bills payable	6(12)	1,699,092	-	1,598,968	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)	22,616	-	138	-
2130	Contract liabilities - current	6(23)	3,964,998	1	1,132,253	-
2170	Accounts payable	7	317,278,361	60	186,740,851	45
2200	Other payables	6(13)	6,877,329	1	9,009,470	2
2230	Current income tax liabilities		2,807,119	1	2,157,158	1
2280	Lease liabilities - current		674,788	-	740,498	-
2320	Long-term liabilities, current portion	6(15)	8,032,002	2	73,218	-
2365	Refund liabilities - current	6(23)	1,727,634	-	1,572,327	-
2399	Other current liabilities	6(16)	1,323,898	-	1,897,226	1
21XX	Total current liabilities		<u>369,977,067</u>	<u>70</u>	<u>240,334,886</u>	<u>58</u>
Non-current liabilities						
2530	Bonds payable	6(14)	10,701,899	2	-	-
2540	Long-term loans	6(15)	23,681,133	5	63,366,390	16
2570	Deferred income tax liabilities	6(30)	3,691,903	1	3,296,245	1
2580	Lease liabilities - non-current		1,278,716	-	1,220,065	-
2600	Other non-current liabilities		291,165	-	409,428	-
25XX	Total non-current liabilities		<u>39,644,816</u>	<u>8</u>	<u>68,292,128</u>	<u>17</u>
2XXX	Total liabilities		<u>409,621,883</u>	<u>78</u>	<u>308,627,014</u>	<u>75</u>
Equity attributable to owners of parent						
	Share capital	6(18)				
3110	Common stock		12,645,859	3	11,164,167	3
3120	Preferred stock		1,350,000	-	1,350,000	-
3130	Certificates of entitlement to new shares from convertible bonds		8,449	-	7,370	-
	Capital surplus	6(19)				
3200	Capital surplus		66,447,413	12	47,673,484	11
	Retained earnings	6(20)				
3310	Legal reserve		6,105,174	1	4,717,884	1
3350	Unappropriated retained earnings		32,843,640	6	27,052,694	7
	Other equity interest	6(21)				
3400	Other equity interest		(1,737,516)	-	10,909,959	3
31XX	Equity attributable to owners of the parent		<u>117,663,019</u>	<u>22</u>	<u>102,875,558</u>	<u>25</u>
36XX	Non-controlling interest	6(22)	275,288	-	987,714	-
3XXX	Total equity		<u>117,938,307</u>	<u>22</u>	<u>103,863,272</u>	<u>25</u>
	Commitments and contingent liabilities	9				
	Significant subsequent events	11				
3X2X	Total liabilities and equity		<u>\$ 527,560,190</u>	<u>100</u>	<u>\$ 412,490,286</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(23) and 7	\$ 1,177,948,907	100	\$ 959,431,897	100
5000	Operating costs	6(6) and 7	(1,130,325,080)	(96)	(921,829,827)	(96)
5900	Gross profit		47,623,827	4	37,602,070	4
	Operating expenses	6(28)				
6100	Selling expenses		(19,393,040)	(2)	(16,573,833)	(2)
6200	General and administrative expenses		(5,898,175)	-	(4,815,204)	(1)
6300	Research and development expenses		(810,436)	-	(850,587)	-
6450	Impairment loss determined in accordance with IFRS 9	12(2)	(639,996)	-	(98,126)	-
6000	Total operating expenses		(26,741,647)	(2)	(22,337,750)	(3)
6900	Operating profit		20,882,180	2	15,264,320	1
	Non-operating income and expenses					
7100	Interest income	6(24)	762,233	-	829,108	-
7010	Other income	6(25)	866,572	-	492,507	-
7020	Other gains and losses	6(26)	(175,382)	-	351,246	-
7050	Finance costs	6(27)	(5,041,763)	(1)	(5,080,083)	-
7060	Share of gain (loss) of associates and joint ventures accounted for using equity method	6(7)	105,251	-	(22,314)	-
7000	Total non-operating income and expenses		(3,483,089)	(1)	(3,429,536)	-
7900	Profit before income tax		17,399,091	1	11,834,784	1
7950	Income tax expense	6(30)	(3,832,620)	-	(2,628,699)	-
8200	Profit for the period		\$ 13,566,471	1	\$ 9,206,085	1

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Year ended December 31			
		2025		2024	
		AMOUNT	%	AMOUNT	%
Other comprehensive income (loss)					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Comprehensive (loss) gain on remeasurements of defined benefit plans	6(16)			
			(\$ 13,177)	-	\$ 23,419
8316	Unrealised (loss) gain on valuation of equity investment instruments measured at fair value through other comprehensive income	6(21)(22)			
			(3,374,719)	-	620,766
8320	Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss				
			(5,984)	-	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(30)			
			2,635	-	(4,684)
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss				
			(3,391,245)	-	639,501
Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(21)(22)			
			(8,743,113)	(1)	6,595,476
8368	Losses on hedging instrument	6(21)			
			-	-	(1,165,532)
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(21) and 7			
			(5,879)	-	513
8360	Other comprehensive (loss) income that will be reclassified to profit or loss				
			(8,748,992)	(1)	5,430,457
8300	Total other comprehensive (loss) income for the year				
			(\$ 12,140,237)	(1)	\$ 6,069,958
8500	Total comprehensive income for the year				
			\$ 1,426,234	-	\$ 15,276,043
Profit attributable to:					
8610	Owners of the parent				
			\$ 13,543,724	1	\$ 9,112,156
8620	Non-controlling interest				
			22,747	-	93,929
			\$ 13,566,471	1	\$ 9,206,085
Comprehensive (loss) income attributable to:					
8710	Owners of the parent				
			\$ 1,443,048	-	\$ 15,130,332
8720	Non-controlling interest				
			(16,814)	-	145,711
			\$ 1,426,234	-	\$ 15,276,043
Earnings per share (in dollars)					
9750	Basic earnings per share	6(31)			
			\$ 11.61		\$ 8.13
9850	Diluted earnings per share				
			\$ 11.50		\$ 8.05

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Equity attributable to owners of the parent										Total	Non-controlling interest	Total equity		
		Capital		Retained Earnings				Other equity interest		Total	Non-controlling interest					
		Share capital - common stock	Preferred stock	Certificates of bond-to-stock conversion	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings						Other equity interest	
2024																
Balance at January 1, 2024		\$ 8,873,017	\$ 1,350,000	\$ 6,540	\$ 5,423,396	\$ 25,680,674	\$ 4,311,098	\$ 1,564,387	\$ 14,300,632	\$ 9,599,039	\$ 71,108,783	\$ 836,869	\$ 71,945,652			
Consolidated net income	6(21)(22)	-	-	-	-	-	-	-	9,112,156	-	9,112,156	93,929	9,206,085			
Other comprehensive income		-	-	-	-	-	-	-	18,735	5,999,441	6,018,176	51,782	6,069,958			
Total comprehensive income		-	-	-	-	-	-	-	9,130,891	5,999,441	15,130,332	145,711	15,276,043			
Appropriations of 2023 earnings:	6(20)	-	-	-	-	-	-	-	(406,786)	-	-	-	-			
Legal reserve		-	-	-	-	-	406,786	-	(406,786)	-	-	-	-			
Reversal of special reserve		-	-	-	-	-	(1,564,387)	(1,564,387)	1,564,387	-	-	-	-			
Cash dividends for common stock		-	-	-	-	-	(2,008,438)	(2,008,438)	2,008,438	-	(2,008,438)	-	(2,008,438)			
Cash dividends for preferred stock		-	-	-	-	-	(270,000)	(270,000)	270,000	-	(270,000)	-	(270,000)			
Capital injection	6(18)(19)	2,200,000	-	-	(5,423,396)	21,470,853	-	-	-	-	18,247,457	-	18,247,457			
Employee stock options exercised	6(19)	91,790	-	830	-	422,022	-	-	-	-	514,642	-	514,642			
Cancellation of employee restricted shares	6(17)(18)	(640)	-	-	-	640	-	-	-	-	-	-	-			
Changes in restricted stocks to employees	6(19)(21)	-	-	-	-	(2,947)	-	-	2,947	-	-	-	-			
Changes in ownership interests in subsidiaries	6(19)(21)	-	-	-	-	(2,191)	-	-	98	-	(2,093)	-	(2,093)			
Changes in equity of associates accounted for using equity method	6(7)(19)	-	-	-	-	-	-	-	-	-	-	-	-			
Compensation cost of share-based payments	6(19)(21)	-	-	-	-	5,549	-	-	-	20,873	5,549	-	5,549			
Changes in non-controlling interest	6(22)	-	-	-	-	98,884	-	-	-	-	119,757	5,134	119,757			
Changes in financial assets at fair value through other comprehensive income	6(21)(22)	-	-	-	-	-	-	-	-	-	-	-	-			
Disposal of financial assets at fair value through other comprehensive income	6(21)(22)	-	-	-	-	-	-	-	-	-	-	-	-			
Changes in redemption liability recognised as other equity	6(21)	-	-	-	-	-	-	-	4,741,910	(4,741,910)	-	-	-			
Balance at December 31, 2024		\$ 11,164,167	\$ 1,350,000	\$ 7,370	\$ -	\$ 47,673,484	\$ 4,717,884	\$ -	\$ 27,052,694	\$ 10,909,959	\$ 102,875,558	\$ 987,714	\$ 103,863,272			
2025																
Balance at January 1, 2025		\$ 11,164,167	\$ 1,350,000	\$ 7,370	\$ -	\$ 47,673,484	\$ 4,717,884	\$ -	\$ 27,052,694	\$ 10,909,959	\$ 102,875,558	\$ 987,714	\$ 103,863,272			
Consolidated net income	6(21)(22)	-	-	-	-	-	-	-	13,543,724	-	13,543,724	22,747	13,566,471			
Other comprehensive loss		-	-	-	-	-	-	-	(10,542)	(12,090,134)	(12,100,676)	(39,561)	(12,140,237)			
Total comprehensive income (loss)	6(21)(22)	-	-	-	-	-	-	-	13,533,182	(12,090,134)	1,443,048	(16,814)	1,426,234			
Appropriations of 2024 earnings:	6(20)	-	-	-	-	-	-	-	(1,387,290)	-	-	-	-			
Legal reserve		-	-	-	-	-	1,387,290	-	(1,387,290)	-	-	-	-			
Cash dividends for common stock		-	-	-	-	-	(6,727,486)	(6,727,486)	6,727,486	-	(6,727,486)	-	(6,727,486)			
Cash dividends for preferred stock		-	-	-	-	-	(270,000)	(270,000)	270,000	-	(270,000)	-	(270,000)			
Capital injection	6(18)(19)	900,000	-	-	-	11,140,678	-	-	-	-	12,040,678	-	12,040,678			
Share exchange through issuance of new shares	6(18)(19)	474,280	-	-	-	6,305,854	-	-	-	-	6,780,134	-	6,780,134			
Issuance of convertible bonds	6(19)	-	-	-	-	185,303	-	-	-	-	185,303	-	185,303			
Issuance of employee restricted shares	6(18)(19)(21)	43,340	-	-	-	593,758	-	-	-	(637,098)	-	-	-			
Employee stock options exercised	6(17)(18)(19)	64,422	-	1,079	-	266,017	-	-	-	-	331,518	-	331,518			
Cancellation of employee restricted shares	6(17)(18)(19)	(350)	-	-	-	350	-	-	-	-	-	-	-			
Changes in restricted stocks to employees	6(19)(21)	-	-	-	-	(1,547)	-	-	1,547	-	-	-	-			
Changes in ownership interests in subsidiaries	6(19)	-	-	-	-	(2,178)	-	-	-	-	(2,178)	-	(2,178)			
Compensation cost of share-based payments	6(19)(21)	-	-	-	-	285,694	-	-	-	26,278	311,972	-	311,972			
Changes in equity of associates accounted for using equity method	6(21)	-	-	-	-	-	-	-	-	-	-	-	-			
Disposal of financial assets at fair value through other comprehensive income	6(3)(21)	-	-	-	-	-	-	-	-	(35,620)	(35,620)	-	(35,620)			
Changes in non-controlling interest	6(21)	-	-	-	-	-	-	-	896,889	(896,889)	730,092	(695,612)	34,480			
Balance at December 31, 2025		\$ 12,645,859	\$ 1,350,000	\$ 8,449	\$ -	\$ 66,447,413	\$ 6,105,174	\$ -	\$ 32,843,640	\$ 1,737,516	\$ 117,663,019	\$ 275,288	\$ 117,938,307			

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 17,399,091	\$ 11,834,784
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(28)	1,179,757	1,047,720
Amortisation	6(28)	574,608	359,192
Impairment loss determined in accordance with IFRS 9	12(2)	639,996	98,126
Impairment loss on non-financial assets	6(10)	104,320	-
Net loss (gain) on financial assets and liabilities at fair value through profit or loss	6(26)	415,987	(651,699)
Share-based payments	6(17)	332,011	119,757
Share of profit or loss of associates and joint ventures accounted for using equity method	6(7)	(105,251)	22,314
(Gain) loss on disposal of property, plant and equipment, net	6(26)	(20,039)	9,745
Interest expense	6(27)	3,260,674	3,414,912
Interest income	6(24)	(762,233)	(829,108)
Dividend income	6(25)	(316,285)	(258,272)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		(32,739,654)	34,635,992
Other receivables		1,366,930	1,364,316
Inventories		(104,533,540)	(15,251,248)
Prepayments		86,620	(201,430)
Other current assets (including contract assets)		156,270	(167,112)
Changes in operating liabilities			
Financial assets and liabilities at fair value through profit or loss		(380,443)	576,411
Contract liabilities		2,876,116	(403,733)
Accounts payable		134,170,612	3,738,641
Other payables		(1,452,183)	3,063,168
Other current liabilities (including refund liabilities)		582,344	2,746,355
Net defined benefit liability		(188,037)	153,383
Cash inflow generated from operations		22,647,671	45,422,214
Interest received		762,233	829,108
Dividends received		316,285	258,272
Interest paid		(3,211,869)	(3,369,834)
Income taxes paid		(2,908,282)	(712,114)
Net cash flows from operating activities		<u>17,606,038</u>	<u>42,427,646</u>

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 26,490)	(\$ 5,097)
Proceeds from disposal of financial assets at fair value through profit or loss		19,675	14,195
Acquisition of financial assets at fair value through other comprehensive income		(42,554)	(12,500)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)	13,260	8,556,585
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		-	20,866
Decrease (increase) in other financial assets		134,026	(9,500)
Acquisition of property, plant and equipment	6(33)	(1,667,662)	(249,046)
Proceeds from disposal of property, plant and equipment		33,015	41,164
Acquisition of intangible assets	6(10)	(270,981)	(70,096)
Increase in guarantee deposits		(23,021)	(59,501)
Decrease in guarantee deposits		32,172	226,590
Net cash payments for business combination	6(33)	-	(117,455,548)
Decrease in other non-current assets		37,158	115,999
Proceeds from disposal of intangible assets	6(10)	391	-
Net cash flows used in investing activities		(1,761,011)	(108,885,889)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(34)	1,796,762,913	1,719,020,108
Decrease in short-term borrowings	6(34)	(1,806,368,121)	(1,703,763,190)
Increase in short-term notes and bills payable	6(34)	68,261	1,229,506
Proceeds from long-term loans	6(34)	300,152,970	215,502,756
Repayments of long-term loans	6(34)	(332,013,439)	(164,873,980)
Payment of lease liabilities	6(34)	(707,799)	(656,927)
Proceeds from issuing bonds	6(34)	10,836,447	-
Increase (decrease) in other non-current liabilities		62,188	(909,131)
Increase in non-controlling interests	6(33) and 7	(985,795)	-
Cash dividends paid	6(20)	(6,997,486)	(2,278,438)
Employee stock options exercised		331,517	511,695
Capital injection	6(18)	12,040,678	18,247,457
Net cash flows (used in) from financing activities		(26,817,666)	82,029,856
Effect of exchange rate changes on cash and cash equivalents		(616,332)	1,408,564
Net (decrease) increase in cash and cash equivalents		(11,588,971)	16,980,177
Cash and cash equivalents at beginning of year		39,727,726	22,747,549
Cash and cash equivalents at end of year		<u>\$ 28,138,755</u>	<u>\$ 39,727,726</u>

The accompanying notes are an integral part of these consolidated financial statements.



INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of WT MICROELECTRONICS CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of WT MICROELECTRONICS CO., LTD. (the "Company") as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Recognition of supplier rebatesDescription

Refer to Note 4(12) for accounting policies on supplier rebates.

The Company is primarily engaged in the sales of electronic and communication components. In line with industry practice, the Company has entered into rebate arrangements with its suppliers for various kinds and quantities of inventories. Under the arrangement, the Company calculates the amount of supplier rebates based on sales breakdown, which is recognised as a deduction of accounts payable to suppliers and a deduction of operating costs. The Company pays the net purchase price, after confirming that the rebate is granted and the credit memo from its suppliers has been received.

As the terms of different types of supplier rebates vary and change frequently, the calculation is complex. The Company relies on the information system to gather related transaction information, and manually matches each inventory category with its corresponding rebate term to calculate the supplier rebate that should be recognised. Since the supplier rebate is material to the parent company only financial statements and more audit effort is required to address this audit matter, the recognition of supplier rebate has been identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the internal controls related to supplier rebates. Tested the effectiveness of relevant internal controls, for example, by verifying whether major supplier rebates have been reviewed by a responsible supervisor, and the inventory cost has been correctly deducted and paid in net amount based on the credit memo approved by suppliers;
- B. Selected samples of supplier rebates and performed test of transaction data to confirm whether the transaction quantities are consistent with sales breakdown. Also, verified arrangements and calculation worksheets, and recalculated supplier rebates to ensure that the rebate recognition is consistent with the contract;
- C. Selected samples of supplier rebates which were recognised before the balance sheet date but have not yet been confirmed by suppliers, verified its consistency and reasonableness with subsequent credit memos approved by suppliers after the balance sheet date, and confirmed whether there were any material differences; and
- D. Performed confirmation of selected material accounts payable, including supplier rebates which have been confirmed by suppliers, and examined the reconciliation for the differences between the amount stated in the suppliers' confirmation and the Company's records.

Assessment of inventory valuation lossesDescription

Refer to Note 4(12) for accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(6) for details of inventory valuation. As at December 31, 2025, the Company's inventories and allowance for inventory valuation losses were NT\$54,010,775 thousand and NT\$1,091,576 thousand, respectively.

The Company is primarily engaged in the sales of various kinds of electronic components. Due to rapid technology innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses arising from market value decline or obsolescence. For non-obsolete inventories, the net realisable value is estimated based on the estimated selling price within a certain period around the balance sheet date. The obsolete inventories are individually identified as obsolete or damaged, if any. Since the amount of inventory is material, inventory types vary, sources of information in calculating the net realisable value of each type of inventories are various, and the identification of obsolete and damaged inventory and its net realisable value is subject to management's judgement, we considered the assessment of inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory;
- B. Obtained an understanding of the Company's nature of business and industry in order to assess whether the provision policies and procedures were applied consistently and reasonably during the periods, including identified as obsolete with supporting documents, and agreed to information obtained from physical inventory; and
- C. Obtained the net realisable value statement of each inventory, and tested supporting documents in relation to sources of information in calculating the net realisable value.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management

determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Sheng-Chung

SUNG-TSE WANG

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 3, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 4,090,622	1	\$ 11,640,248	4
1110	Financial assets at fair value through profit or loss - current	6(2)	20,038	-	18,676	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	291,065	-	367,589	-
1170	Accounts receivable, net	6(4)	41,887,860	15	26,028,275	9
1180	Accounts receivable, net - related parties	7	29,902,219	11	42,950,568	16
1200	Other receivables	6(4)(5) and 7	2,122,022	1	1,178,386	-
130X	Inventories	6(6)	52,919,199	19	73,784,232	27
1410	Prepayments		891,215	-	1,070,567	-
1470	Other current assets		-	-	41,347	-
11XX	Total current assets		<u>132,124,240</u>	<u>47</u>	<u>157,079,888</u>	<u>56</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	303,582	-	269,972	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	5,724,954	2	11,157,790	4
1550	Investments accounted for using equity method	6(7)	140,161,070	50	107,591,449	39
1600	Property, plant and equipment	6(8)	334,429	-	316,297	-
1755	Right-of-use assets	6(9)	321,600	-	200,238	-
1760	Investment property, net	6(10)	177,997	-	181,067	-
1780	Intangible assets	6(11)	794,723	-	739,776	1
1840	Deferred income tax assets	6(30)	876,743	1	563,200	-
1900	Other non-current assets		91,525	-	105,061	-
15XX	Total non-current assets		<u>148,786,623</u>	<u>53</u>	<u>121,124,850</u>	<u>44</u>
1XXX	Total assets		<u>\$ 280,910,863</u>	<u>100</u>	<u>\$ 278,204,738</u>	<u>100</u>

(Continued)

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(12)	\$ 23,283,037	8	\$ 21,180,345	8
2110	Short-term notes and bills payable	6(13)	1,699,092	1	1,099,403	-
2120	Financial liabilities at fair value	6(2)				
	through profit or loss - current		7,480	-	138	-
2130	Contract liabilities - current	6(23) and 7	45,595	-	272,224	-
2170	Accounts payable		87,787,880	31	86,752,940	31
2180	Accounts payable - related parties	7	646,821	-	1,008,563	-
2200	Other payables	6(14)	2,957,300	1	2,467,324	1
2220	Other payables - related parties	7	6,287,623	2	4,186,030	2
2230	Current income tax liabilities		1,141,892	1	1,511,707	1
2280	Lease liabilities - current		169,954	-	142,882	-
2320	Long-term liabilities, current portion	6(16)	4,286,750	2	-	-
2365	Refund liabilities - current	6(23) and 7	865,913	-	751,515	-
2399	Other current liabilities		20,352	-	1,026,562	-
21XX	Total current liabilities		<u>129,199,689</u>	<u>46</u>	<u>120,399,633</u>	<u>43</u>
	Non-current liabilities					
2530	Bonds payable	6(15)	10,701,899	4	-	-
2540	Long-term loans	6(16)	21,380,567	7	53,594,066	19
2570	Deferred income tax liabilities	6(30)	1,754,761	1	1,231,476	1
2580	Lease liabilities - non-current		158,480	-	61,101	-
2600	Other non-current liabilities	6(17)	52,448	-	42,904	-
25XX	Total non-current liabilities		<u>34,048,155</u>	<u>12</u>	<u>54,929,547</u>	<u>20</u>
2XXX	Total liabilities		<u>163,247,844</u>	<u>58</u>	<u>175,329,180</u>	<u>63</u>
	Equity					
	Share capital	6(19)				
3110	Common stock		12,645,859	5	11,164,167	4
3120	Preferred stock		1,350,000	-	1,350,000	-
3130	Certificates of entitlement to new shares from convertible bonds		8,449	-	7,370	-
	Capital surplus	6(20)				
3200	Capital surplus		66,447,413	23	47,673,484	17
	Retained earnings	6(21)				
3310	Legal reserve		6,105,174	2	4,717,884	2
3350	Unappropriated retained earnings		32,843,640	12	27,052,694	10
	Other equity interest	6(22)				
3400	Other equity interest		(1,737,516)	-	10,909,959	4
3XXX	Total equity		<u>117,663,019</u>	<u>42</u>	<u>102,875,558</u>	<u>37</u>
	Commitments and contingent liabilities	9				
	Significant subsequent events	11				
3X2X	Total liabilities and equity		<u>\$ 280,910,863</u>	<u>100</u>	<u>\$ 278,204,738</u>	<u>100</u>

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(23) and 7	\$ 510,557,507	100	\$ 456,748,129	100
5000	Operating costs	6(6) and 7	(499,892,644)	(98)	(446,391,285)	(98)
5900	Gross profit		10,664,863	2	10,356,844	2
	Operating expenses	6(28) and 7				
6100	Selling expenses		(2,829,747)	(1)	(2,785,449)	(1)
6200	General and administrative expenses		(1,109,127)	-	(583,835)	-
6300	Research and development expenses		(526,356)	-	(473,611)	-
6450	Impairment loss determined in accordance with IFRS 9	12(2)	(62,695)	-	(19,358)	-
6000	Total operating expenses		(4,527,925)	(1)	(3,862,253)	(1)
6900	Operating profit		6,136,938	1	6,494,591	1
	Non-operating income and expenses					
7100	Interest income	6(24)	162,465	-	123,450	-
7010	Other income	6(25)	392,263	-	286,470	-
7020	Other gains and losses	6(26)	(1,127,338)	-	988,871	-
7050	Finance costs	6(27)	(3,156,339)	(1)	(2,837,021)	-
7070	Share of profit of associates and joint ventures accounted for using equity method		12,382,888	3	5,698,493	1
7000	Total non-operating income and expenses		8,653,939	2	4,260,263	1
7900	Profit before income tax		14,790,877	3	10,754,854	2
7950	Income tax expense	6(30)	(1,247,153)	-	(1,642,698)	-
8200	Profit for the year		\$ 13,543,724	3	\$ 9,112,156	2
	Other comprehensive (loss) income					
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	(Loss) gain on remeasurement of defined benefit plan	6(17)	(\$ 11,904)	-	\$ 17,565	-
8316	Unrealised (loss) gain on valuation of equity instruments measured at fair value through other comprehensive income	6(22)	(3,258,912)	(1)	683,695	-
8330	Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(31)	(122,498)	-	(55,062)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(30)	2,381	-	(3,513)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(3,390,933)	(1)	642,685	-
	Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(22)	(2,708,411)	(1)	2,617,507	-
8368	Loss on hedging instrument	6(22)	-	-	(1,165,532)	-
8380	Share of other comprehensive (loss) income of subsidiaries, associates and joint ventures accounted for using equity method	6(22)(31)	(6,001,332)	(1)	3,923,516	1
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(8,709,743)	(2)	5,375,491	1
8300	Total other comprehensive (loss) income for the year		(\$ 12,100,676)	(3)	\$ 6,018,176	1
8500	Total comprehensive income for the year		\$ 1,443,048	-	\$ 15,130,332	3
	Earnings per share (in dollars)	6(32)				
9750	Basic earnings per share		\$ 11.61		\$ 8.13	
9850	Diluted earnings per share		\$ 11.50		\$ 8.05	

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Capital			Retained Earnings			Other equity interest			Total equity		
	Common stock	Preference stock	Certificates of new entitlement to shares from convertible bonds	Advance receipts for share capital	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements		Unrealised losses from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments
2024												
Balance at January 1, 2024	\$ 8,873,017	\$ 1,350,000	\$ 6,540	\$ 5,423,396	\$ 25,680,674	\$ 4,311,098	\$ 1,564,387	\$ 14,300,632	\$ 363,363	\$ 10,278,439	\$ 1,042,763	\$ 71,108,783
Profit for the year	-	-	-	-	-	-	-	9,112,156	-	-	-	9,112,156
Other comprehensive income (loss)	-	-	-	-	-	-	-	18,735	6,541,023	623,950	(1,165,532)	6,018,176
Total comprehensive income (loss)	-	-	-	-	-	-	-	9,130,891	6,541,023	623,950	(1,165,532)	15,130,332
Appropriations of 2023 earnings:												
Legal reserve	-	-	-	-	-	406,786	(1,564,387)	(406,786)	-	-	-	-
Reversal of special reserve	-	-	-	-	-	-	-	1,564,387	-	-	-	-
Cash dividends for common stock	-	-	-	-	-	-	(2,008,438)	(2,008,438)	-	-	-	(2,008,438)
Cash dividends for preferred stock	-	-	-	-	-	-	(270,000)	(270,000)	-	-	-	(270,000)
Capital injection	2,200,000	-	-	-	21,470,853	-	-	-	-	-	-	18,247,457
Employees stock options exercised	91,790	-	830	(5,423,396)	422,022	-	-	-	-	-	-	514,642
Cancellation of employee restricted shares	(640)	-	-	-	640	-	-	-	-	-	-	-
Changes in restricted stocks to employees	-	-	-	-	(2,947)	-	-	-	-	-	2,947	-
Changes in ownership interests in subsidiaries	-	-	-	-	(3,358)	-	-	11,696	-	(11,598)	-	3,456
Compensation cost of share-based payments	-	-	-	-	98,884	-	-	-	-	-	20,873	119,757
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-	4,730,312	-	(4,730,312)	-	-
Changes in redemption liability recognised as other equity	-	-	-	-	-	-	-	-	-	-	29,569	29,569
Balance at December 31, 2024	\$ 11,164,167	\$ 1,350,000	\$ 7,370	\$ -	\$ 47,673,484	\$ 4,717,884	\$ -	\$ 27,052,694	\$ 6,904,386	\$ 6,160,479	\$ 2,154,906	\$ 102,875,558
2025												
Balance at January 1, 2025	\$ 11,164,167	\$ 1,350,000	\$ 7,370	\$ -	\$ 47,673,484	\$ 4,717,884	\$ -	\$ 27,052,694	\$ 6,904,386	\$ 6,160,479	\$ 2,154,906	\$ 102,875,558
Profit for the year	-	-	-	-	-	-	-	13,543,724	(8,709,743)	(3,380,391)	-	13,543,724
Other comprehensive income (loss)	-	-	-	-	-	-	-	(10,542)	(8,709,743)	(3,380,391)	-	(12,100,676)
Total comprehensive income (loss)	-	-	-	-	-	-	-	(13,533,182)	(8,709,743)	(3,380,391)	-	(1,443,048)
Appropriations of 2024 earnings:												
Legal reserve	-	-	-	-	-	1,387,290	-	(1,387,290)	-	-	-	-
Cash dividends for common stock	-	-	-	-	-	-	-	(6,727,486)	-	-	-	(6,727,486)
Cash dividends for preferred stock	-	-	-	-	-	-	-	(270,000)	-	-	-	(270,000)
Capital injection	900,000	-	-	-	11,140,678	-	-	-	-	-	-	12,040,678
Share exchange through issuance of new shares	474,280	-	-	-	6,305,854	-	-	-	-	-	-	6,780,134
Issuance of convertible bonds	-	-	-	-	185,303	-	-	-	-	-	-	185,303
Issuance of employee restricted shares	43,340	-	-	-	593,758	-	-	-	-	-	(637,098)	-
Employees stock options exercised	64,422	-	1,079	-	266,017	-	-	-	-	-	-	331,518
Cancellation of employee restricted shares	(350)	-	-	-	350	-	-	-	-	-	-	-
Changes in restricted stocks to employees	-	-	-	-	(1,547)	-	-	-	-	-	1,547	-
Changes in ownership interests in subsidiaries	-	-	-	-	(2,178)	-	-	-	-	-	-	(2,178)
Compensation cost of share-based payments	-	-	-	-	134,534	-	-	-	-	-	24,403	158,937
Changes in equity of associates accounted for using equity method	-	-	-	-	151,160	-	-	-	-	-	(33,745)	117,415
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-	896,889	-	(896,889)	-	-
Changes in non-controlling interest	-	-	-	-	-	-	-	(254,349)	-	-	984,441	730,092
Balance at December 31, 2025	\$ 12,645,859	\$ 1,350,000	\$ 8,449	\$ -	\$ 66,447,413	\$ 6,105,174	\$ -	\$ 32,843,640	\$ 1,805,357	\$ 1,883,199	\$ 1,815,358	\$ 117,663,019

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 14,790,877	\$ 10,754,854
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(28)	231,815	196,115
Amortisation	6(28)	96,385	32,581
Impairment loss determined in accordance with IFRS 9	12(2)	62,695	19,358
Net loss (gain) on financial assets and liabilities at fair value through profit or loss	6(2)(26)	299,939	(413,587)
Share-based payments	6(18)	158,937	119,757
Share of profit of subsidiaries accounted for using equity method		(12,382,888)	(5,698,493)
Interest expense	6(27)	2,510,016	2,029,501
Interest income	6(24)	(162,465)	(123,450)
Dividend income	6(25)	(303,756)	(250,160)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		(16,036,678)	8,209,999
Accounts receivable - related parties		13,048,349	(24,398,555)
Other receivables		(943,270)	(71,001)
Inventories		20,865,033	(14,761,341)
Prepayments		179,352	(420,067)
Changes in operating liabilities			
Financial assets and liabilities at fair value through profit or loss		(304,739)	346,858
Contract liabilities		(226,629)	150,331
Accounts payable		1,034,940	8,709,450
Accounts payable - related parties		(361,742)	(2,433,773)
Other payables		2,622,647	4,129,055
Other current liabilities		(1,006,211)	(435)
Net defined benefit liability		(2,042)	(1,127)
Cash inflow (outflow) generated from operations		24,170,565	(13,874,130)
Interest received		162,465	123,450
Dividends received		3,076,126	2,041,668
Interest paid		(2,456,545)	(1,983,798)
Income taxes paid		(1,405,212)	(84,966)
Net cash flows from (used in) operating activities		<u>23,547,399</u>	<u>(13,777,776)</u>

(Continued)

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 22,830)	\$ -
Proceeds from disposal of financial assets at fair value through profit or loss		-	13,908
Acquisition of financial assets at fair value through other comprehensive income		(15,000)	(12,500)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)	-	8,529,848
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		-	20,866
Acquisition of investments accounted for using equity method	6(7)	(20,986,126)	(61,916,329)
Proceeds from capital reduction of investments accounted for using equity method	6(7)	125,760	2,406,000
Acquisition of property, plant and equipment	6(34)	(74,425)	(40,563)
Proceeds from disposal of property, plant and equipment	6(8)	370	1
Acquisition of intangible assets	6(11)	(151,332)	(7,258)
Increase in guarantee deposits		(24,270)	(23,437)
Decrease in guarantee deposits		27,879	192,515
Decrease in other non-current assets		8,419	3,004
Net cash flows used in investing activities		(21,111,555)	(50,833,945)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(35)	1,229,108,790	1,147,494,584
Decrease in short-term borrowings	6(35)	(1,227,006,097)	(1,138,429,239)
Increase in short-term notes and bills payable	6(35)	572,238	782,483
Proceeds from long-term loans	6(35)	161,627,000	161,336,666
Repayment of long-term loans	6(35)	(189,553,750)	(120,298,350)
(Decrease) increase in guarantee deposits received		(266)	467
Payment of lease liabilities	6(35)	(175,368)	(138,002)
Cash dividends paid	6(21)	(6,997,486)	(2,278,438)
Proceeds from issuing bonds	6(35)	10,836,447	-
Capital injection	6(19)	12,040,678	18,247,457
Employee stock options exercised		331,518	514,642
Net cash flows (used in) from financing activities		(9,216,296)	67,232,270
Effect of exchange rate changes on cash and cash equivalents		(769,174)	710,408
Net (decrease) increase in cash and cash equivalents		(7,549,626)	3,330,957
Cash and cash equivalents at beginning of year		11,640,248	8,309,291
Cash and cash equivalents at end of year		\$ 4,090,622	\$ 11,640,248

WT Microelectronics Co., Ltd.
2025 Earnings Distribution Statement

Unit: NTD

2025 Net Income	\$ 13,543,723,757
Plus: Disposal of equity instruments measured at fair value through other comprehensive income	896,889,340
Less: Remeasurements of defined benefit plan	(10,541,576)
Less: Changes in non-controlling Interest	(254,349,296)
Current after-tax net profit plus other profit items included in undistributed earnings in the current year	14,175,722,225
Less: 10% statutory reserve	(1,417,572,223)
Less: special surplus reserve	(1,737,516,161)
2025 Undistributed earnings	11,020,633,841
Plus: Undistributed earnings from the previous year	18,667,917,288
Accumulated distributable earnings at the end of 2025	29,688,551,129
Items for distribution: (Note 1)	
Dividends on preferred shares (Note 2)	(285,888,760)
Cash dividends on ordinary shares (Note 3) (NT\$7.8 per share)	(9,899,356,748)
Total amount of distribution items	(10,185,245,508)
Undistributed earnings at the end of the period	\$ 19,503,305,621

Note 1: Earnings in 2025 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. From October 15, 2025 to December 31, 2025, preferred share dividends shall be calculated at the reset dividend yield of 5.1015%.

Note 3: Distribution of dividends is based on 1,269,148,301 shares issued upon resolution of the Board of Directors on March 31, 2026.

Chairman: Cheng, Wen-Tsung

Managerial Officer: Cheng, Wen-Tsung

Accounting Officer: Sun, Yu-Fen

WT Microelectronics Co., Ltd.
Instructions for the Issuance of New Common Shares in the Form of
Global Depositary Shares for Cash

- I. With regard to the issuance of common stock for cash capital increase of GDRs, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, the remaining shares, in accordance with Article 28-1 of the Securities and Exchange Act, will be submitted to the shareholders' meeting for resolution to have existing shareholders to waive preemptive rights and to make all shares available for public offering in GDRs. For the shares that employees give up the subscription or under-subscribed, the Chairman is authorized to engage a designated party to subscribe at issue price, or list as the original securities participating in the issuance of GDRs depending on market needs.
- II. According to Article 9 of the "The Taiwan Securities Association Self-regulatory Rules Governing the Provision of Advisory Services by Underwriter Members to Issuing Companies Offering and Issuing Securities," the issue price will not be lower than 90% of the simple arithmetic mean of the closing price of ordinary shares on the pricing date or in the 1, 3, or 5 business days prior to the pricing date, less stock dividend (or capital reduction) and cash dividend. If there are changes to domestic laws and regulations, the pricing method may be adjusted in accordance with the laws and regulations. The Chairman and/or a person designated by the Chairman is authorized to negotiate the actual issue price with underwriters within the price range specified above according to international practices and with consideration to the international capital market, domestic stock prices, and book building.
- III. The issue price of issuance of new common shares for cash to sponsor issuance of GDRs was decided in accordance with related laws and regulations, as well as the fair market price of the Company's ordinary shares in the domestic stock exchange. Hence, the basis of pricing should be reasonable. Original shareholders may still purchase the Company's ordinary shares in the domestic stock exchange at price near the issue price of GDRs, and do not need to bear foreign exchange risk and liquidity risk. Hence, it should not have a material impact on the rights and interests of the Company's original shareholders.

WT Microelectronics Co., Ltd.

Disclosures of Employee Stock Options (“Options”) with an Exercise Price Lower than the Market Price

- 1. Total number of shares issued, number of shares each Option entitles the optionee to subscribe, and total number of new common shares to be issued pursuant to the exercise of the Options :**

A total number of 12,000,000 Options will be issued. Each Option entitles the optionee to subscribe to 1 common share of the Company. The total number of new common shares to be issued pursuant to the exercise of the Options is 12,000,000 shares.

- 2. The basis and reasonableness of the determination of the exercise price :**

In consideration of optimizing talent deployment, strengthening employee commitment, and reflecting the value of performance-oriented compensation, as well as shareholders' rights, the exercise price of the Options shall not be lower than 50% of the closing price of the Company's common shares on the issuance date of the Options. The Options may be exercised according to the vesting schedule and percentage starting from the date two years after the Options are granted. Therefore, it is considered reasonable that the exercise price per Option be set at no less than 50% of the closing price of the Company's common shares on the issuance date.

- 3. Criteria for subscription and number of shares for subscription:**

Full-time employees of the Company or its domestic or foreign subsidiaries who are employed as of the subscription eligibility record date that hold specific positions or have made special contributions are eligible to be granted the Options. The definition and determination of a subsidiary shall be in accordance with the Directive No. 1070121068 issued by the FSC. The subscription eligibility record date is determined by the Chairman. The Chairman shall nominate and submit to the Board of Directors of the Company for approval the employees who are entitled to Options and the number of the Options to be granted to him/her based on his/her seniority, job grade, performance, over-all contribution, or special achievement, etc.

- a. For employees who hold positions as managerial officers of the Company or Directors of the Company, the distribution shall first be approved by the Remuneration Committee of the Company before being submitted to the Company's Board of Directors for approval;
- b. For employees who do not hold positions as managerial officers of the Company, the distribution shall first be approved by the Audit Committee of the Company before being submitted to the Company's Board of Directors for approval.

Based on Paragraph 1 of Article 56-1 of the Offering and Issuance Regulations, the cumulative number of shares that any single employee can subscribe to through the Options (the exercise price of which is less than the closing price of the underlying shares on the issuance date) and restricted stock awards shall not exceed 0.3% of the total issued shares of the Company; and adding the cumulative number of shares that can be subscribed to through Options granted to a single employee under Article 56, paragraph 1 of the Offering and Issuance Regulations (the exercise price of which is not less than the closing price of the underlying shares on the issuance date), the total shall not exceed 1% of the total issued shares of the Company. However, with special approval from the central competent authority of the relevant industry, the cumulative number of shares that any single employee can subscribe to through the Options and restricted stock awards may be exempted from the aforementioned restrictions.

4. The necessity of the issuance of Options:

To optimize talent deployment, implement an equity-linked mechanism to align interests, strengthen employee commitment, and reflect the value of performance-oriented compensation.

5. Effects on shareholder rights:

- a. The estimated expense and the corresponding dilution effect on earnings per share:
The Options will expire after six years from the Issue Date (the “Expiry Date”). Optionees may exercise their Options starting from the date two years after being granted the Option. The maximum cumulative exercisable percentage shall vest based on the number of years elapsed since the grant date, as follows: 30% after two years, 60% after three years, and 100% after four years. Based on the closing price, NT\$225, of common shares of the Company on March 30, 2026 (the business day prior to the day the board meeting) and the service costs calculated using an option valuation model, assuming the issuance occurs at the end of June 2026, the estimated expense to be recognized from 2026 to 2030 is expected to be allocated in the amounts of NT\$274,748,493, \$550,251,789, \$434,857,214, \$239,102,688, and \$79,748,769, respectively, totaling \$1,578,708,953. The corresponding dilution effect on earnings per share is estimated to be NT\$0.22, \$0.43, \$0.34, \$0.19, and \$0.06, respectively.
- b. If treasury shares are used as the method of fulfillment, the financial burden on the Company shall be explained: Not applicable.

**WT Microelectronics Co., Ltd.
Comparison Table of Amended Articles for the Articles of
Incorporation**

Amended Article	Current Article	Description
Article 4: Public announcements of the Company shall be made in accordance with Article 28 of Company Act <u>and relevant laws and regulations.</u>	Article 4: Public announcements of the Company shall be made in accordance with Article 28 of Company Act.	Minor textual amendment is made.
Article 12-1: <u>Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting.</u> <u>The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph shall be made in accordance with Article 138 of Company Act.</u>		This article is newly added. The distribution of the minutes of the shareholders' meeting may be effected by means of a public announcement.
Article 13: The Company shall have 7 to 13 Directors, at least 3 of which, and no less than 1/3 of total number of seats, are Independent Directors. <u>At least one Director shall be of a different gender.</u> The number of Directors shall be decided by the Board of Directors. The term of office of Directors shall be 3 years, and all Directors may be re-elected. (Omitted below)	Article 13: The Company shall have 7 to 13 Directors, at least 3 of which, and no less than 1/3 of total number of seats, are Independent Directors. The number of Directors shall be decided by the Board of Directors. The term of office of Directors shall be 3 years, and all Directors may be re-elected. (Omitted below)	Amended to align with the laws to promote gender diversity.
Article 13-1: In compliance with Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all Independent Directors. <u>The Audit Committee and its Independent Director members</u> shall be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Act and other relevant regulations.	Article 13-1: In compliance with Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all Independent Directors <u>and</u> shall be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Act and other relevant regulations.	To specify the scope of authority of the Audit Committee and its members in replacement of a Supervisor.

Amended Article	Current Article	Description
<p>Article 14-2: (Omitted above) <u>If the meeting of the Board of Directors is held via video conference, the Director attending the meeting via video conference shall be deemed to have attended the meeting in person.</u> A Director may authorize another Director to attend the meeting on his/her behalf by presenting a written authorization indicating the scope of authorization. Each Director may be authorized to attend a meeting by only one another Director.</p>	<p>Article 14-2: (Omitted above)</p> <p>A Director may authorize another Director to attend the meeting on his/her behalf by presenting a written authorization indicating the scope of authorization. Each Director may be authorized to attend a meeting by only one another Director.</p>	<p>Directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.</p>
<p>Article 19: If the Company has profits (which mean profits before tax without deducting the compensation of employees and Directors) in the fiscal year, the Company shall distribute <u>0.5%~5%</u> of such profits as employees' compensation (a minimum of 10% of the total employees' compensation shall be allocated to entry-level employees) and no more than 3% as Directors' compensation; provided, however, that when the Company has accumulated losses, the profits shall be preserved to make up for losses. (Omitted below)</p>	<p>Article 19: If the Company has profits (which mean profits before tax without deducting the compensation of employees and Directors) in the fiscal year, the Company shall distribute <u>no less than 1%</u> of such profits as employees' compensation (a minimum of 10% of the total employees' compensation shall be allocated to entry-level employees) and no more than 3% as Directors' compensation; provided, however, that when the Company has accumulated losses, the profits shall be preserved to make up for losses. (Omitted below)</p>	<p>Amended to align with the Company's operational needs.</p>
<p>Article 22: (Omitted above) The 31st amendment was made on May 28, 2025. <u>The 32nd amendment was made on May 14, 2026.</u></p>	<p>Article 22: (Omitted above) The 31st amendment was made on May 28, 2025.</p>	<p>Added the amended times and dates.</p>

WT Microelectronics Co., Ltd.
Positions Concurrently Held by the 11th Term of Directors

Position	Name	Concurrent positions held and in which companies*	Note
Director	Wen-Tsung Cheng	Corporate Representative Director, Nichidenbo Corporation	Will assume office upon the completion of the by-election on May 22, 2026.
	ASMedia Technology Inc. Representative – Che-Wei Lin	Chairman, Techpoint, Inc.	
Independent Director	Ju-Chin Kung	Chief Consultant, TNL Media Group Executive Director, AI Ubestream Inc.	
	Chia-Chi Chang	Director, Nada Holdings Corp.	

* Excluding subsidiaries 100% owned by the Company.

WT Microelectronics Co., Ltd.
Candidates for the By-Election of the 11th Term of Directors

Basic Information of the Director Candidate	
Name	Jen-Hu Huang
Education	<ul style="list-style-type: none"> • Department of Management & Law, Kindai University, Japan • Department of Journalism, National Chengchi University
Experience	<ul style="list-style-type: none"> • Founder, Chairman, Chief Executive Officer and General Manager, Nichidenbo Corporation • Business Assistant Vice President, Taiwan Chemi-Con Corporation • Supervisor Representative , ITEQ Corporation • Member, Remuneration Committee, Tai-Saw Technology
Current Positions	<ul style="list-style-type: none"> • Chairman, Strategic Investment Committee, Nichidenbo Corporation • Director, JSW Pacific Corporation
Number of shares held	2,000,000 shares of common shares

WT Microelectronics Co., Ltd.
Positions Concurrently Held by the Newly Elected Director

Position	Name	Concurrent positions held and in which companies
Director	Jen-Hu Huang	Director, JSW Pacific Corporation

**WT Microelectronics Co., Ltd.
Rules for Directors Election**

Article 1: The election of Directors of the Company shall be handled in accordance with these Rules.

Article 2: The election of the Company's Directors shall be held according to candidate nomination procedures specified in Article 192-1 of the Company Act.

The candidate nomination system and accumulated voting with single name registered on the ballot will be used for the election of Directors. The attendance card code of the electors may be used on the ballot instead of the name of the electors. Each share has the number of exercisable votes same as the number of Directors to be elected, and the total number of votes per share may be consolidated for election of one candidate, or may be split for election of two or more candidates, on the candidate list of Directors, unless otherwise stipulated or limited.

Article 3: Independent and Non-Independent Directors shall be selected from the list of candidates in the Regular Shareholders' Meeting and elected at the same time in accordance with the quota stipulated in Articles of Incorporation and related announcements. The voting result is determined by electronic votes or ballots. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an elected Independent or Non-Independent Director. If two or more persons obtain the same number of votes and the number of such persons exceeds the specified seats available, such persons obtaining the same votes shall draw lots to decide who should win the seats available, and the chairman shall draw lots on behalf of the candidate who is not present.

Article 4: The ballots shall be prepared by the person having the convening right and marked with the weights and distributed among shareholders present in order to hold the election in accordance with the quota of Directors. The election held by electronic votes requires no ballots.

Article 5: When the election commences, the chairman of the meeting shall appoint ballot supervisor(s) from among the shareholders present. Other personnel responsible for counting and announcing the ballots and performing relevant duties shall be appointed by the chairman of the meeting.

Article 6: For board member elections, the ballot box shall be prepared by the person having the convening right and examined by the ballot supervisor(s) in public before the voting.

Article 7: A ballot shall be void upon any of the following conditions:

1. The ballot was not in the form provided by the person having the convening right.
2. The ballot was blank when cast in the ballot box.
3. The handwriting on the ballot was blurred or illegible or has been altered.
4. The candidate is verified to be inconsistent with the list of Director candidates.
5. There are other written characters or symbols in addition to the name(s) of the candidate(s), or shareholders number (the number of identification certificate) and the designated number of voting rights on the ballot.
6. There are two or more than two candidates on the candidate list filled in on the same ballot.

Article 8: The ballot box shall be opened and the ballots shall be counted on spot under the supervision of the ballot supervisor immediately after the completion of voting, and the result of counting the ballots, including the list of persons elected as Directors and the numbers of

votes with which they were elected, shall be proclaimed by the chairman of the meeting or the person designated by the chairman.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the supervisor(s) and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 9: Matters not provided in these Rules shall be handled in accordance with the Articles of Incorporation of the Company and relevant laws and regulations.

Article 10: These Rules shall be effective upon approval of the shareholders' meeting. The same applies to amendments.

These Rules were formulated on May 31, 1999.

The 1st Amendment was made on May 2, 2001.

The 2nd Amendment was made on June 17, 2002.

The 3rd Amendment was made on June 10, 2015.

The 4th amendment was made on June 21, 2019.

The 5th amendment was made on July 12, 2021.

**WT Microelectronics Co., Ltd.
Rules of Procedure for Shareholders' Meetings**

Article 1: Unless otherwise specified by law or the Articles of Incorporation, the Company shall process its shareholders' meetings according to the terms of these Rules.

Article 2: Any change in the manner of convening a shareholders' meeting shall be resolved by the Board of Directors, and any such change shall be made no later than mailing of the shareholders meeting notice.

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (hereinafter referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The foregoing time during which attendance registrations for shareholders will be accepted shall be at least 30 minutes prior to the commencement of the meeting. The place of attendance registration shall be clearly marked, and adequate and appropriate personnel shall be assigned to handle the registrations. Shareholders participating in a video shareholders' meeting should register on dedicated platform at least 30 minutes prior to the commencement of the meeting. Shareholders who have completed the registration are considered to be present in person at the shareholders' meeting.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report, and other pertinent materials to the dedicated platform at least 30 minutes prior to the commencement of the meeting and continue to disclose them until the end of the meeting.

Article 3: Shareholders or proxies present may turn in their attendance cards to sign in, who will be recognized as present. The Company is not responsible for the recognition of attendance.

Article 4: The total attendance and vote shall be calculated based on shares. The number of shares present is calculated based on the number of shares reported on the sign-in card and the video conference platform, plus the number of shares for which voting rights are exercised by written or electronic means.

If shareholders propose to count the attendance, the chairman may not proceed. In the resolution, if the attendance has reached the statutory quota, the proposal is considered approved.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. Where there is an election of Directors or supervisors, the number of representatives assigned by a corporate shareholder shall be limited to the number of Directors to be elected in the current shareholders' meeting.

When a juristic person is authorized to attend the shareholders' meeting, only one representative shall be appointed by the juristic person.

Article 5: The venue of shareholders' meeting shall be at the Company or a convenient and suitable location. The shareholders' meeting shall be held during 9 a.m. and 3 p.m.

When holding a virtual shareholders' meeting, the Company is not subject to the foregoing restrictions on the venue.

Article 6: If a shareholders' meeting is convened by the board, the chairman of the board shall be the chairman presiding at the meeting. If the chairman of the board is on leave or cannot perform his duties for some reason, the chairman shall designate one Director to act on his behalf. If the chairman has not appointed a proxy, the meeting chair shall be elected from

among the Directors present.

If the meeting is convened by any other person besides the board of Directors who is entitled to convene the meeting, such person shall be the chairman to preside at the meeting. If there are more than two persons convening the meeting, then shall be the one elected by the other.

Article 7: The chairman shall call the meeting to order at the appointed meeting time and announce related information including the number of shares without voting rights and the number of shares in attendance at the same time.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If attending shareholders represent less than one-third of the total number of issued shares after two postponements, the chairman shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall announce the adjournment of the meeting on the video conference platform. However, if the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month; In the event of a virtual shareholders' meeting, shareholders who wish to attend by video shall re-register with the Company..

If before the end of the meeting and at enough shares become present to constitute a quorum, the chairman may then re-submit the tentative resolutions to the meeting for approval, in accordance with Article 174 of the Company Act.

Article 8: The agenda for the shareholders' meetings shall be set by the Board of Directors if the meeting is convened by the Board of Directors. The meeting shall be conducted in accordance with the agenda, which may not be altered without a resolution adopted at the shareholders' meeting.

The preceding provisions of this Article apply mutatis mutandis to cases where shareholders' meetings are convened by any person(s), other than the Board of Directors, entitled to convene the meeting.

Unless otherwise resolved at the shareholders' meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including Questions and Motions) set forth in the preceding provisions of this Article are concluded, or in case of disorder of other matters that make the meeting hard to proceed normally. If the chairman announces adjournment of the meeting and violates these rules of procedure, the meeting may be continued after electing one of the attendees to be the meeting chairman in accordance to the approval of the majority of the votes represented by the attending shareholders.

After the meeting is adjourned, shareholders may not separately elect a chair and resume the meeting at the original or another venue.

Article 9: Before speaking, shareholders attending the meeting must fill out a speaker's card , specifying therein the major points of his or her speech, account number (or number appeared on attendance pass) and account name. The chairman shall determine sequence of shareholders' speeches.

A shareholder in attendance who submits a speaker's slip but does not speak shall be deemed to have not spoken. In the case where the contents of a shareholder's speech differ from those specified on the speaker's card, the contents of the actual speech shall prevail. When shareholders' authorization is limited by proxies in the power of attorney or through other methods, proxies' speech or votes shall prevail, regardless of the Company's

awareness.

Article 10: A shareholder may not speak more than twice on the same resolution without the chairman's consent, with five minutes maximum for each speech.

The chairman may stop any shareholder who violates the above rules or exceeds the scope of the agenda item.

Unless otherwise permitted by the chairman and speaking shareholder, no shareholder shall interrupt the speech of the speaking shareholder; the chairman shall stop any such interruptions.

When corporate shareholders appoint two or more representatives to attend the shareholders' meeting, only one representative has the right to speak for the same proposal.

Shareholders not obeying the chairman regarding the situations mentioned in preceding three paragraphs shall be handled in accordance with Paragraph 4 of Article 18.

In the event of a virtual shareholders' meeting, shareholders participating by video may ask questions by text on the video conference platform after the chairman announces the commencement of the meeting and before the meeting is adjourned. The maximum number of questions for each motion is two, and each question is limited to 200 words. The Paragraph 1 to 4 and Paragraph 1 to 2 of Article 9 shall not apply.

Article 11: The chairman may respond or designate other persons to respond after an attending shareholder's speech.

Article 12: Discussions or votes shall be carried out only for proposals. When the chairman considers that the discussion for a motion has reached the extent for making a resolution, he may announce discontinuance of the discussion and submit the motion for resolution. For such motions which are announced by the chairman to be determined by votes, ballots may be casted for several motions at the same time but shall be voted separately.

Article 13: Unless otherwise specified in the Company Act and the Articles of Incorporation, resolutions shall be adopted by a majority of the votes represented by the attending shareholders.

The persons for supervising the casting of votes and the counting thereof for resolutions shall be designated by the chairman, provided, however, that the person supervising the casting of votes shall be a shareholder.

The vote counting process of the voting and election shall be announced at the venue of the meeting once completed, including the weights. And the result of the vote counting process shall be recorded.

If there is an amendment or replacement proposal to the original proposal, the chairman shall decide the sequence of voting for such proposals, provided that if any one of the proposals has been approved, other matters shall be deemed vetoed and no further voting is required.

In the event that the Company convenes a virtual shareholders' meeting, shareholders participating by video shall vote on each motion and election motion through the video conference platform after the chairman announces the commencement of the meeting, and shall complete the voting before the chairman announces the close of the voting. After this period, the shareholders shall be deemed to have abstained from voting.

In the event of a virtual shareholders' meeting, the votes shall be count at once after the chairman announces the end of the voting, announce the voting and election results, and disclose them on the video conference platform of the shareholders' meeting.

Article 14: Shareholders of the Company have one vote per share, except for those limited to vote or having no vote in accordance with Paragraph 2, Article 179 of Company Act.

According to Article 177-1 of Company Act, shareholders exercising their votes through ballots or electronic votes are deemed present in the shareholders' meeting. However, such shareholders shall waive their votes for questions and motions and the amendments or alternatives of the original proposals in the shareholders' meeting.

Article 15: In the event of a virtual shareholders' meeting, when declaring the meeting open, the chairman shall also declare, unless under a circumstance where a meeting is not required to be postponed to or reconvened at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or reconvened on another date within five days, in which case Article 182 of the Company Act shall not apply.

In the event of a postponed or reconvened meeting as described above, shareholders who have not registered to participate in the original shareholders' meeting by video may not participate in the postponed or reconvened meeting.

In the event of a postponed or reconvened meeting in accordance with the provisions of the first paragraph, if shareholders who have registered to attend the original shareholders' meeting by video and have completed registration for the meeting do not attend the postponed or reconvened meeting, the number of their shares present and the voting and election rights they exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and election rights of the shareholders present at the postponed or reconvened meeting.

When a postponed or reconvened shareholders' meeting is held in accordance with the provisions of the first paragraph, it is not required to re-discuss and resolve on motions for which voting and counting of votes have been completed and the voting results or the names of the Directors elected have been announced.

When the Company convenes a hybrid shareholders' meeting and the reconvened video conference cannot be conducted as described in the first paragraph, if the total number of shares present reaches the statutory quota for the shareholders' meeting after the number of shares present at the shareholders' meeting by video is deducted, the shareholders' meeting shall be continued without any postponement or reconvention as provided in the first paragraph.

In the event that a meeting shall be continued as described in the preceding paragraph, the number of shares represented by shareholders participating in the shareholders' meeting by video shall be included in the total number of shares of shareholders present. However, the shareholders shall be deemed to have abstained from voting in all motions of the shareholders' meeting.

Article 16: The Company may appoint designated attorneys, certified public accounts or other relevant persons to attend shareholders' meetings.

Article 17: The Company shall continuously and uninterruptedly record and videotape the entire process of shareholders' check-in, meeting, and vote counting from the time the Company receives shareholders' registration.

The preceding audio-visual data shall be kept for at least one year.

The litigations brought by shareholders in accordance with Article 189 of Company Act shall be recorded until closed.

In the event of a virtual shareholders' meeting, the Company shall keep records of the shareholders' registration, enrollment, check-in, questions and voting and the Company's

vote counting results, and shall continuously and uninterruptedly record and videotape the entire video conference.

The Company shall keep the aforementioned information and audio and video recordings safe throughout the life of the Company, and shall give the audio and video recordings to the person entrusted with the video conference for retention.

No virtual shareholders' meeting is open to anyone who is not a shareholder for participation or observation. Shareholders participating by video shall not distribute or forward the URL of the live link, or record or videotape the Company's live shareholders' meeting by machine or screen recording software to protect the rights of the participants.

Article 18: The staff members who take charge of the shareholders' meeting affairs shall wear identification certificates or armbands.

The chairman may direct disciplinary officers or security personnel to maintain the order of the Meeting. For identification purposes, they shall wear a badge bearing the words of "disciplinary officer."

If a public-address system is available at the venue, the chairman may stop the shareholder's speech using equipment outside the Company's setting. Persons that violate the Rules or interfere with the procedures of the shareholders' meeting and disobey the chairman's correction will be asked by disciplinary officers or security personnel to leave the venue.

Article 19: During the process of the meeting, the chairman may announce a recess at an appropriate time. In case of irresistible circumstances, the chairman may suspend the shareholders' meeting and announce the time of continuance of the meeting.

If the shareholders' meeting cannot be held at the venue before the scheduled procedures (including Questions and Motions) of the meeting agenda are ended, the shareholders' meeting may be proceeded at another venue.

The shareholders' meeting may be postponed for not more than, or reconvened within, five days by resolution in accordance with Article 182 of the Company Act.

Article 20: These Rules and procedures shall be effective after ratification at the shareholders' meetings. The same applies to modifications.

These Rules were formulated on May 31, 1999.

The 1st amendment was made on April 6, 2000.

The 2nd amendment was made on June 17, 2002.

The 3rd amendment was made on May 25, 2005.

The 4th amendment was made on June 10, 2015.

The 5th amendment was made on July 12, 2021.

The 6th amendment was made on May 20, 2022.

**WT Microelectronics Co., Ltd.
Articles of Incorporation**

Chapter 1 General Provisions

- Article 1: The Company, organized under the Company Act, shall be named 文擘科技股份有限公司 in Chinese and WT MICROELECTRONICS CO., LTD. in English.
- Article 2: The Company's scope of business shall be as follows:
1. Processing, manufacturing, research and development, trade, and import and export of various electronic components and finished products.
 2. Manufacturing, trade, and import and export of various telephone equipment and components.
 3. General import/export trade (except futures).
 4. Agency of quotations and tenders for domestic and foreign vendors.
 5. I301010 Software Design Services.
 6. F218010 Retail Sale of Computer Software.
 7. F118010 Wholesale of Computer Software.
 8. G801010 Warehousing and Storage.
 9. F113070 Wholesale of Telecom Instruments.
 10. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1: The Company may make guarantees for third parties according to the "Operational Procedures for Loan and Endorsement & Guarantee."
- Article 2-2: In the event that the Company invests in other companies as a limited liability shareholder, the total amount of such reinvestment is not subject to the restriction of not more than 40% of paid-up capital of the Company as provided in Article 13 of the Company Act.
- Article 3: The Company is headquartered in New Taipei City and when necessary may establish domestic or foreign branches or representative offices upon approval of the Board of Directors.
- Article 4: Public announcements of the Company shall be made in accordance with Article 28 of Company Act.

Chapter 2 Shares

- Article 5: The Company's authorized capital shall be NT\$30 billion, divided into 3 billion shares, with a par value of NT\$10 per share. The Board of Directors is authorized to issue the shares in installments, and part of the shares may be preferred shares. Among the above total capital, NT\$3 billion, divided into 300 million shares, with a par value of NT\$10 per share, shall be reserved for issuing stock warrants, preferred shares with warrants, or corporate bonds with warrants.
- Article 5-1: The rights, obligations and other important issuance terms of Class A Preferred Shares are as follows:
- I. The dividend rate of Class A Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 A Preferred Shares remained outstanding in that year.

- II. The Company has sole discretion on the distribution of Class A Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class A Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class A Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class A Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class A Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class A Preferred Shares cannot be converted into common shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class A preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class A preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class A Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class A Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. 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 of the remaining and outstanding Class A Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class A 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 dividend for the redemption year.
- VIII. If any Class A preferred shares remains outstanding, except to make up for losses, share premium of Class A Preferred Shares should not be capitalized into share capital. The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-2: The rights, obligations and other important issuance terms of Class B Preferred Shares are as follows:

- I. The dividend rate of Class B Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is

authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 B Preferred Shares remained outstanding in that year.

- II. The Company has sole discretion on the distribution of Class B Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class B Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class B Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class B Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class B Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class B Preferred Shares may not be converted within 3 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class B Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class B Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class B Preferred Share dividends that year. Class B Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class B Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class B preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class B preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. Class B Preferred Share Shareholders are entitled to the same voting rights and the right to be elected as common share shareholders during general shareholders' meeting.
- VII. Class B Preferred Shares are perpetual preferred shares. Holders of Class B Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class B 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 of the remaining and outstanding Class B Preferred Shares as described

in the preceding paragraphs will remain unchanged. Holders of the outstanding Class B 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 dividend for the redemption year.

VIII. If any Class B preferred shares remains outstanding, except to make up for losses, share premium of Class B Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-3: The rights, obligations and other important issuance terms of Class C Preferred Shares are as follows:

- I. The dividend rate of Class C Preferred Shares is 4% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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.
- II. If there are no earnings during the year, or if earnings together with share premium of Class C Preferred Shares are insufficient for the distribution of Class C Preferred Share dividends, the undistributed dividends or shortfall shall be cumulated and be deferred to pay in priority in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class C Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class C Preferred Shares may not be converted within 3 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class C Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class C Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class C Preferred Share dividends that year. Class C Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class C Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class C preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class C preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at

their respective issue amount.

- VI. Class C Preferred Share Shareholders are entitled to the same voting rights and the right to be elected as common share shareholders during general shareholders' meeting.
- VII. Class C Preferred Shares are perpetual preferred shares. Holders of Class C Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class C 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 of the remaining and outstanding Class C Preferred Shares as described in the preceding paragraphs will remain unchanged. 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 dividend for the redemption year.
- VIII. If any Class C preferred shares remains outstanding, except to make up for losses, share premium of Class C Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-4: The rights, obligations and other important issuance terms of Class D Preferred Shares are as follows:

- I. The dividend rate of Class D Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 D Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class D Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class D Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class D Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class D Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class D Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class D Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class D Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class D Preferred shares that are converted into common shares

before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class D Preferred Share dividends that year. Class D Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class D Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.

- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class D preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class D preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class D Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class D Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. Class D Preferred Shares are perpetual preferred shares. Holders of Class D Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class D 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 of the remaining and outstanding Class D Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class D 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 dividend for the redemption year.
- VIII. If any Class D preferred shares remains outstanding, except to make up for losses, share premium of Class D Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-5: The rights, obligations and other important issuance terms of Class E Preferred Shares are as follows:

- I. The dividend rate of Class E Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 E Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class E Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class E Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class E Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class

E Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class E Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class E Preferred Shares cannot be converted into common shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class E preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class E preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class E Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class E Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. Class E Preferred Shares are perpetual preferred shares. Holders of Class E Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class E Preferred Shares in whole or in part at the actual issue price after the day following the fourth anniversary of issuing. The rights and obligations of the remaining and outstanding Class E Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class E 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 dividend for the redemption year.
- VIII. If any Class E preferred shares remains outstanding, except to make up for losses, share premium of Class E Preferred Shares should not be capitalized into share capital. The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-6: The rights, obligations and other important issuance terms of Class F Preferred Shares are as follows:

- I. The dividend rate of Class F Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 F Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class F Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class F Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class F Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class

F Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class F Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class F Preferred Shares cannot be converted into common shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class F preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class F preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class F Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class F Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. Class F Preferred Shares are perpetual preferred shares. Holders of Class F Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class F Preferred Shares in whole or in part at the actual issue price after the day following the third anniversary of issuing. The rights and obligations of the remaining and outstanding Class F Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class F 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 dividend for the redemption year.
- VIII. If any Class F preferred shares remains outstanding, except to make up for losses, share premium of Class F Preferred Shares should not be capitalized into share capital. The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-7: The rights, obligations and other important issuance terms of Class G Preferred Shares are as follows:

- I. The dividend rate of Class G Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 G Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class G Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class G Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class G Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class

G Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class G Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class G Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class G Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class G Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class G Preferred Share dividends that year. Class G Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class G Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class G preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class G preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class G Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class G Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. Class G Preferred Shares are perpetual preferred shares. Holders of Class G Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class G Preferred Shares in whole or in part at the actual issue price after the day following the forth anniversary of issuing. The rights and obligations of the remaining and outstanding Class G Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class G 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 dividend for the redemption year.
- VIII. If any Class G preferred shares remains outstanding, except to make up for losses, share premium of Class G Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors'

willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-8: The rights, obligations and other important issuance terms of Class H Preferred Shares are as follows:

- I. The dividend rate of Class H Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend 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 H Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class H Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class H Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class H Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class H Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class H Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class H Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class H Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class H Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class H Preferred Share dividends that year. Class H Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class H Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class H preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class H preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class H Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class H Preferred Shares have mandatory voting rights with respect to agendas that would

affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.

VII. Class H Preferred Shares are perpetual preferred shares. Holders of Class H Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class H Preferred Shares in whole or in part at the actual issue price after the day following the third anniversary of issuing. The rights and obligations of the remaining and outstanding Class H Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class H 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 dividend for the redemption year.

VIII. If any Class H preferred shares remains outstanding, except to make up for losses, share premium of Class H Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 6: (deleted).

Article 7: The share certificates of the Company shall be in name-bearing form, and shall be issued only after they have been signed and sealed by the Directors representing the Company, and duly certified by the competent authority. Shares issued by the Company are not required to be printed. The Company, however, should contact the securities depository and custodian institution for registration of the share certificates.

Article 7-1: Unless otherwise specified, share affairs of the Company shall be handled in accordance with Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent authority.

Article 7-2: When the Company transfers the shares to employees based on a price lower than the average actual repurchase price, or issues the employee stock warrants based on the price lower than the closing price of the Company's common shares on the date of issuance, the resolution shall be adopted by two-thirds of the votes of the shareholders present, who represent more than one-half of the total outstanding shares.

Article 7-3: Employees eligible to subscribe for new shares, receive restricted stock awards issued by the Company, be transferred buyback shares, or be granted the employee stock options may include employees of affiliated companies that meet certain qualifications.

Article 8: Changes to the shareholder register shall be suspended 60 days before an annual shareholders' meeting, 30 days before an extraordinary shareholders' meeting, or within 5 days before the ex-rights/ex-dividend date.

Chapter 3 Shareholders' Meeting

Article 9: There are 2 types of shareholders' meetings: annual shareholders' meetings and extraordinary shareholders' meetings. The annual shareholders' meeting shall be convened within 6 months of the close of each fiscal year by the Board of Directors in accordance with the applicable laws; the extraordinary shareholders' meetings may be held in accordance with applicable laws whenever necessary.

The shareholders' meeting of preferred shares may be convened in accordance with relevant laws whenever necessary.

The Company's shareholders' meetings shall be held via video conference or through other channels as announced by the central competent authority.

- Article 10: A shareholder who may not attend the meeting due to certain reasons may appoint a proxy in accordance with Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority.
- Article 11: Each share of the Company is entitled to one vote, unless otherwise specified or restricted by related law or this Articles of Incorporation.
- Article 11-1: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total outstanding shares.
- Article 12: Unless otherwise provided by applicable laws and Articles of Incorporation of the Company, conducting of the shareholders' meeting shall be in accordance with the Rules of Procedure for Shareholder' Meeting stipulated by the Company.

Chapter 4 Directors and Audit Committee

- Article 13: The Company shall have 7 to 13 Directors, at least 3 of which, and no less than 1/3 of total number of seats, are Independent Directors. The number of Directors shall be decided by the Board of Directors. The term of office of Directors shall be 3 years, and all Directors may be re-elected.

Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Act and elected from among a group of candidates nominated at shareholders' meetings. Directors of the Company shall be selected from the list of candidates in the shareholders' meeting. The election of Independent Directors and Non-Independent Directors shall be held together; provided, however, the number of Independent Directors and Non-Independent Directors elected shall be calculated separately.

The total number of shares held by all Directors shall not be less than the percentage of the total shareholdings required by the competent authority in accordance with applicable laws.

- Article 13-1: In compliance with Articles 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all Independent Directors. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Act and other relevant regulations.

- Article 14: The Directors shall elect from among themselves a Chairman of the Board of Directors, by a majority in a meeting attended by two-thirds or more of the Directors. The Chairman of the Board of Directors shall have the authority to represent the Company. The Chairman and Directors shall perform their duties in accordance with the resolutions and instructions made by the Board of Directors.

- Article 14-1: Unless otherwise provided by the Company Act, a meeting of the Board of Directors may be held if attended by a majority of total Directors and resolutions shall be adopted by the majority of the Directors present at the meeting.

- Article 14-2: Unless otherwise provided in the Company Act, meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors.

Meetings of the Board of Directors shall be convened upon written notice mailed to all the other Directors, at least 7 days, unless in case of urgent circumstances, prior to the date of the meeting, specifying the agenda. Notices of meetings may be sent in writing, via e-mail or by fax.

A Director may authorize another Director to attend the meeting on his/her behalf by presenting a written authorization indicating the scope of authorization.

Each Director may be authorized to attend a meeting by only one another Director.

Article 15: In the event that the Chairman is absent or unable to exercise his/her authority, the Board of Directors shall designate one Director acting for him/her in accordance with Article 208 of Company Act.

Article 16: 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 submitted to the Board of Directors for resolution.

Article 16-1: The Company may take out liability insurance for Directors in order to reduce the risk of accusation by shareholders or other interested parties due to the performance of duties in accordance with applicable laws and regulations.

Chapter 5 Managerial Officers

Article 17: The Company shall have several managerial officers. Their appointment, dismissal, and remuneration shall be governed by Article of 29 of the Company Act.

Chapter 6 Accounting

Article 18: The Board of Directors shall prepare the following documents after the end of each fiscal year, and submit them at the annual shareholders' meeting for approval in accordance with the legal procedure.

I. Business report

II. Financial statements

III. Proposal to distribute earnings or to make up for losses.

Article 19: If the Company has profits (which mean profits before tax without deducting the compensation of employees and Directors) in the fiscal year, the Company shall distribute no less than 1% of such profits as employees' compensation (a minimum of 10% of the total employees' compensation shall be allocated to entry-level employees) and no more than 3% as Directors' compensation; 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 report to the annual shareholders' meeting.

Article 20: If the Company has earnings, the Company shall first pay taxes and offset accumulated losses; and set aside a legal reserve at 10% of such remaining earnings, until the accumulated legal reserve has equaled the total paid-in capital of the Company; then, set aside a special reserve in accordance with applicable laws or regulations of the competent authority. Residual earnings (distributable earnings in the current year) plus undistributed earnings at the beginning of the period is the accumulated retained earnings, which shall first be distributed as dividends to holders of Preferred Share, and distribution of such earnings shall submitted by the Board of Directors to the shareholders' meeting for approval.

Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute a portion or all of dividends, bonuses or legal reserve and capital surplus in accordance with Article 241 of the Company Act in cash by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors, and the distribution shall then be reported to the shareholders' meeting, instead of being submitted to the shareholders' meeting for approval.

Article 20-1: The Company's dividend policy is based on the following principles:

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

The distribution of earnings shall be no less than 40% of unappropriated retained earnings of the fiscal year. The distribution of cash dividends and stock dividends shall be made, taking into account of the future profits and capital demands, and the ratio for cash dividends shall be no less than 10% of total distribution. If total distribution amount exceeds 30% of paid-in capital before distribution, cash dividends shall be no less than 20% of total distribution for the fiscal year.

Article 20-2: (Deleted).

Chapter 7 Supplementary Provisions

Article 21: Any matters not provided herein shall be governed in accordance with the Company Act and other applicable laws or regulations.

Article 22: The Articles of Incorporation were drawn up on December 20, 1993.

The 1st amendment was made on May 23, 1994.

The 2nd amendment was made on August 5, 1994.

The 3rd amendment was made on November 11, 1994.

The 4th amendment was made on January 13, 1997.

The 5th amendment was made on January 3, 1997.

The 6th amendment was made on March 17, 1997.

The 7th amendment was made on June 8, 1998.

The 8th amendment was made on March 30, 1999.

The 9th amendment was made on May 31, 1999.

The 10th amendment was made on September 15, 1999.

The 11th amendment was made on April 6, 2000.

The 12th amendment was made on May 2, 2001.

The 13th amendment was made on November 6, 2001.

The 14th amendment was made on June 17, 2002.

The 15th amendment was made on June 15, 2004.

The 16th amendment was made on May 25, 2005.

The 17th amendment was made on June 14, 2006.

The 18th amendment was made on June 15, 2007.

The 19th amendment was made on June 16, 2009.

The 20th amendment was made on June 15, 2010.

The 21st amendment was made on June 15, 2011.

The 22nd amendment was made on June 13, 2012.

The 23rd amendment was made on June 10, 2015.

The 24th amendment was made on June 3, 2016.

The 25th amendment was made on June 28, 2018.

The 26th amendment was made on June 21, 2019.
The 27th amendment was made on March 27, 2020.
The 28th amendment was made on July 12, 2021.
The 29th amendment was made on May 20, 2022.
The 30th amendment was made on May 30, 2023.
The 31st amendment was made on May 28, 2025.

WT Microelectronics Co., Ltd.

Chairman: Cheng, Wen-Tsung

**WT Microelectronics Co., Ltd.
Shareholdings of all Directors**

- I. According to Article 26 of the “Securities and Exchange Act” and the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies,” the minimum number of shares held by all Directors of the Company shall be 32,000,000.
- II. As of the book closure date for the 2026 Annual Shareholders Meeting (March 16, 2026), the shareholding status of respective and all Directors recorded in the shareholder register is as follows:

Title	Name or Juristic Persons' Name	Common Stock	
		Number of Shares Held	Shareholding Percentage
Chairman	Wen-Tsung Cheng	25,757,112	2.03%
Director	Representative of Wen You Investment Co., Ltd. - Wen-Hung Hsu	3,493,760	0.28%
Director	Representative of Asmedia Technology Inc. - Che-Wei Lin	188,720,421	14.87%
Director	Hsin-Ming Sung Kao	4,474,434	0.35%
Director	Omar Baigmirza	120,000	0.01%
Independent Director	Tien-Chong Cheng	0	0%
Independent Director	Ju-Chin Kung	0	0%
Independent Director	Kung-Wha Ding	0	0%
Independent Director	Chia-Chi Chang	0	0%
Total		222,565,727	17.54%

Note: The shareholding percentage is calculated based on the issued and outstanding common shares 1,269,148,301 shares.

- III. The shareholding of all Directors of the Company has met the statutory requirements.