

Stock Code : 3036

WT Microelectronics Co., Ltd.

2025 Annual Report

Printed Date: March 31, 2026

Annual Report is available at

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

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

This is a translation of the 2025 annual report (The “annual report”) of WT Microelectronics Co., Ltd. (The “Company”). This translation is intended for reference only and nothing else. The Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the annual report shall govern any and all matters related to the interpretation of the subject matter stated herein.

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

Spokesperson:

Name: Steve Lin

Title: Vice President and Chief Financial Officer

Tel: (02)8226-9088

E-mail: IR@wtmec.com

Acting spokesperson:

Name: Yvonne Tsai

Title: Director

Tel: (02)8226-9088

E-mail: IR@wtmec.com

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

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

Tel: (02)8226-9088

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

Tel: (852)2763-0732

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

Name: Grand Fortune Securities Co., Ltd.

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

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

Tel: (02)2371-1658

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

Name of CPA: Hsu, Sheng-Chung CPA and Wang, Sung-Tse CPA

Accounting firm name: PricewaterhouseCoopers Taiwan

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

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

Tel: (02)2729-6666

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

Global Depository Receipts: Luxembourg Stock Exchange

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

Overseas Convertible Bonds: Singapore Exchange Limited

Website: <https://www.sgx.com/evaluated-fixed-income-securities-prices?isinCode=XS3224207657#XS3224207657>

VI. Company website:

<https://www.wtmec.com>

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Chapter 1. Report to Shareholders

Dear Shareholders:

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 restocking. 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.

The Group's 2025 business overview and 2026 business plan summary report are as follows:

I. 2025 Business Report

(I) Business plan implementation results:

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 Summary

(I) Business strategy:

1. "Forge Partnerships with Vendors and Customers, Focus on Core Business, and Strive for Excellence" is the Group's business philosophy.
2. The Group's consistent service tenet is to "provide support to downstream customers to shorten their R&D cycle and increase their competitiveness, and to assist upstream suppliers in product promotion and marketing".
3. Focus on performance and efficiency to form a capable and dedicated management team.
4. Stay attuned to market trends and provide customers with technology-driven services.

(II) Expected sales volume and its basis:

The Group's primary sales products consist of various electronic components. Due to the wide variety of products and variation in unit prices, sales volume is not an appropriate measure of performance. Looking ahead to 2026, the global semiconductor industry is expected to be driven by factors such as macroeconomics, growing demand for AI computing and communications-related applications, a gradual recovery in automotive and industrial electronics as inventory digestion progresses, and supply chain conditions. According to Gartner's December 2025 forecast report, the global semiconductor industry is projected to grow by approximately 17.5% excluding memory, and by around 32.6% including memory in 2026. Nevertheless, uncertainties such as geopolitical tensions, changes in trade and tariff policies, as well as supply chain challenges, may weigh on market demand momentum. We will continue to closely monitor developments in the global economic, trade, and industrial environment, flexibly adjust our operational strategies, optimize our product portfolio and market positioning, and deepen collaborations with upstream suppliers and downstream customers to strengthen our market competitiveness and respond prudently to external changes.

(III) Important sales policies:

1. Advancing group-wide resource integration and global expansion: Following the acquisition of Future Electronics in 2024, the Group has extended its market reach from Asia to a global scale. Leveraging the combined expertise and resources of both sides in their respective markets, we are now able to offer customers a more comprehensive range of products and services, and enhance our value proposition to suppliers, thereby establishing a more robust global service network. Going forward, we will continue to advance group-wide resource integrations and strengthen synergies to further solidify our core competitiveness and market leadership.
2. Introducing new product lines and expanding into new application markets: In alignment with our long-term strategic plan, we are dedicated to optimizing our product portfolios. This involves introducing new product lines that cater to market demands and contribute to profitability, strengthening product and market planning capabilities, and expanding footprints in high-growth application markets. We will continue to increase our penetration and market share in areas such as cloud data centers, AIoT (Artificial Intelligence of Things), industrial automation, automotive electronics, green

energy, energy management, and medical instruments. By focusing on high-growth or high-margin product applications, we aim to continuously optimize our product mix and enhance profitability.

3. Improving customer penetration and expanding the customer base: We will optimize our management capabilities to increase product penetration among existing customers, identify new applications for current products, and acquire high-quality new clients. We will prioritize building strong partnerships with industry leaders in strategic areas such as automotive electronics, industrial and instruments, communications, and cloud data centers. By providing exceptional technical support and comprehensive end-to-end solutions, we empower our customers to accelerate their time-to-market. Through positive interactions, we will develop new customers and cultivate long-term partnerships.
4. Enhancing value-added services and service quality: We will continue our enterprise digital optimization initiatives to improve service quality for both suppliers and customers through digital operational processes and data analysis. We will assist suppliers in demand creation through solid customer relationships and timely market intelligence, and enhance the value-added of product sales as well as overall profitability through excellent technical support for customers' product development.
5. Adapting to macroeconomic changes: In response to the constantly evolving global economic, industrial, and supply chain landscape, the Group continuously identifies major risk factors, including operational risks arising from technological and industrial changes, financial risks such as fluctuations in interest rates and exchange rates, information security risks related to remote backup and cybersecurity, and environmental risks associated with climate change and energy uncertainty. The Group continues to strengthen its control over these risk factors and has established abnormality management mechanisms to mitigate operational risks and ensure stable operations.

III. The Group's Future Development Strategy

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

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

The Group aims to become a leading global distributor of electronic components. By leveraging a robust and comprehensive sales and marketing network, we are committed to increasing market share and expanding revenue while upholding the principles of “Forge Partnerships with Vendors and Customers, Focus on Core Business, and Strive for Excellence”. With the collective efforts of our employees and the unwavering support of our shareholders, we will continue to pursue the greatest benefits for shareholders, employees, and customers.

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

Sincerely yours,

Chairman: Cheng, Wen-Tsung

Chapter 2. Corporate Governance Report

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

(I) Information on Directors

1. Information on Directors:

March 16, 2026 Unit: shares

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							No. of common shares	Shareholding ratio	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)			Job Title	Name	Relationship	
Chairman	ROC	Cheng, Wen-Tsung	Male/ 61-70	2025.05.28	3 years	1994.11.11	25,362,112	2.26%	25,757,112	2.03%	5,035,194	0.40%	98,083,826 (Note 2)	7.73%	Department of Industrial Engineering, Tunghai University Chairman, WT Microelectronics Co., Ltd.	President, WT Microelectronics Co., Ltd. Chairman, Nuvision Technology, Inc. Chairman, Morrihan International Corp. Chairman, Maxtek Technology Co., Ltd. Chairman, Shaoyang Investment Co., Ltd. Director, WT Microelectronics (Hong Kong) Limited Director, Promising Investment Limited Supervisor, Wen You Investment Co., Ltd. Supervisor, Shao Cheng Investment Co., Ltd. Supervisor, Shao Chi Cheng Co., Ltd. Director, WT Technology Pte. Ltd. Director, WT Microelectronics Singapore Pte. Ltd. Director, Wintech Microelectronics Holding Limited Director, Wintech Investment Co., Ltd. Director, WT Microelectronics (Malaysia) Sdn. Bhd. Director, WT Solomon QCE Limited Representative Director, Wonchang Semiconductor Co., Ltd. Representative Director, WT Technology Korea Co., Ltd. Director, BSI Semiconductor Pte. Ltd. Director, Morrihan Singapore Pte. Ltd.	Director and Senior Vice President	Hsu, Wen-Hung	Spouse	Note 3

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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															Director, Lacewood International Corp. Director, Asia Latest Technology Limited Director, Nino Capital Co., Ltd. Director, Rich Web Ltd. Director, Brillnics Inc. Director, Brillnics (HK) Limited Director, Brillnics Singapore Pte. Ltd. Director, Brillnics Japan Inc. Chairman, Brillnics (Taiwan) Inc. Director, Future Electronics Inc. Director, Excelpoint Systems (Pte) Ltd Director, Planetspark Pte. Ltd. Director, Excelpoint Systems (H.K) Limited Director, Synergy Electronics (H.K) Limited Director, WT Microelectronics Vietnam Company Limited Director, Excelpoint Systems Sdn. Bhd.					
Director	ROC	Wen You Investment Co., Ltd.	-	2025.05.28	3 years	2019.06.21	3,493,760	0.31%	3,493,760	0.28%	0	0%	0	0%	-	-	-	-	-	None
Representative of Juristic Person	ROC	Hsu, Wen-Hung	Female/ 51-60	-	-	-	4,885,194	0.44%	5,035,194	0.40%	25,757,112	2.03%	98,083,826 (Note 2)	7.73%	National Chengchi University Senior Vice President, WT Microelectronics Co., Ltd.	Senior Vice President, WT Microelectronics Co., Ltd. Director, WT Microelectronics (Hong Kong) Limited Director, WT Technology Pte. Ltd. Director, WT Microelectronics Singapore Pte. Ltd. Director, WT Microelectronics (Malaysia) Sdn. Bhd. Director, WT Solomon QCE Limited Director, Wonchang Semiconductor Co., Ltd. Director, WT Technology Korea Co., Ltd. Director, BSI Semiconductor Pte. Ltd. Chairman, Wen You Investment Co., Ltd. Supervisor, Tang Ye Investment Co., Ltd. Supervisor, Shaoyang Investment Co., Ltd.	Chairman and President	Cheng, Wen-Tsung	Spouse	None

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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															Chairman, Shao Cheng Investment Co., Ltd. Chairman, Shao Chi Cheng Co., Ltd. Director, Brillnics Inc. Director, Brillnics (Taiwan) Inc. Director, PharmaEngine Inc. Director, Daypower Energy Co., Ltd. Director, Excelpoint Systems (Pte) Ltd Director, Planetspark Pte. Ltd. Director, Excelpoint Systems (H.K) Limited Director, Synergy Electronics (H.K) Limited Director, WT Microelectronics (Thailand) Limited. Director, WT Microelectronics Vietnam Company Limited Director, Excelpoint Systems Sdn. Bhd. Director, Future Advanced Electronics Limited Director, Macktronics Limited Director, Future Electronics (Thailand) Ltd.					
Director	ROC	ASMedia Technology Inc.	-	2025.05.28	3 years	2022.05.20	188,720,421	16.83%	188,720,421	14.87%	0	0%	0	0%	-	-	-	-	None	
Representative of Juristic Person	ROC	Lin, Che-Wei	Male/ 61-70	-	-	-	0	0%	1,000	0.00%	0	0%	0	0%	Master, Department of Electrical Engineering, University of Missouri Columbia Vice President, VIA Technologies, Inc. Global Vice President, Motherboard Business Unit & Open Platform Business Group, ASUSTEK Computer Inc.	Director and President, ASMedia Technology Inc. Director, iCatch Technology Inc. Director, AionChip Technologies Co., Ltd. Director, Applied Optoelectronics, Inc. Director, Xinpai Pte. Ltd. Chairman, Techpoint, Inc.	None	None	None	None

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							No. of common shares	Shareholding ratio	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)			Job Title	Name	Relationship	
Director	ROC	Sung Kao, Hsin-Ming	Female/ 71-80	2025.05.28	3 years	2009.06.16	4,474,434	0.40%	4,474,434	0.35%	0	0%	0	0%	EMBA, International Business Management, National Taiwan University Section Head, Electronics Research Institute, Institute for Industrial Research	Chairman and CEO, Marketch International Corp. Chairman, JI-XUAN Investment Corp. Chairman, Marketop Smart Solutions Co., Ltd. Chairman, Smart Group Solutions Corp. Director, ProbeLeader Co., Ltd. Director, eZoom Information, Inc. Director, ADAT Technology Co., Ltd. Director, Vertex System Corporation Director, Forward Science Corp. Director, Brilliant Network & Automation Integrated System Co., Ltd. Director, Bolite Co., Ltd. Director, Taiwan Speciality Chemicals Corporation	None	None	None	None
Director	Canada	Omar Baigmirza	Male/ 41-50	2025.05.28	3 years	2024.05.30	0	0.00%	120,000	0.01%	0	0%	0	0%	Finance & Marketing, Concordia University Chief Operating Officer, Future Electronics Inc. Executive Vice President Worldwide, Sales and Marketing, Future Electronics Inc. Corporate Vice-President Worldwide SBDU, Future Electronics Inc.	Director, President, and CEO, Future Electronics Inc. Director, President, and CEO, F.A.I. Electronics Inc. Director, President, Future Electronics (CDA) Ltd. President, Future Electronics Corp. President, Future Electronics (US) Holding Corp. President, Future Electronics (US) LLC President, Future Electronics LP Corp. President, Future Electronics GP Corp. CEO, Future Electronics Puerto Rico Corp.	None	None	None	None

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							No. of common shares	Shareholding ratio	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)	No. of common shares	Shareholding ratio (Note 1)			Job Title	Name	Relationship	
Independent Director	ROC	Cheng, Tien-Chong	Male/ 71-80	2025.05.28	3 years	2016.06.03	0	0%	0	0%	0	0%	0	0%	MBA, Santa Clara University, USA CEO, FIH Mobile Limited, subsidiary of Foxconn Technology Group Vice President, Foxconn Technology Group President, Texas Instruments Asia-Pacific President, HP China	Chairman, Aurotek Corporation Independent Director, Howtech Technology Co., Ltd. Director, 3e Yamaichi Electronics Co., Ltd.	None	None	None	None
Independent Director	ROC	Kung, Ju-Chin	Female/ 51-60	2025.05.28	3 years	2016.06.03	0	0%	0	0%	0	0%	0	0%	CPA of ROC, USA and China MBA, University of California, USA Master of Laws, National Chengchi University Assistant Manager, PricewaterhouseCoopers President and CFO, Cite Media Holding Group CEO and Director, Cite Cultural & Arts Foundation	Chief Consultant , TNL Media Group Independent Director, Panram International Corp. Independent Director, CoAsia Electronics Corp. Independent Director, ACTi Corporation Executive Director, AI Ubestream Inc. Chairman, Media Business Association of Taipei	None	None	None	None

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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Independent Director	ROC	Ding, Kung-Wha	Male/ 71-80	2025.05.28	3 years	2020.03.27	0	0%	0	0%	430,789	0.03%	0.00	0%	Master Degree in Public Finance, National Chengchi University Bachelor Degree in Finance, National Chung-Hsing University Deputy Commissioner, Commissioner of the Securities and Futures Commission, Ministry of Finance Chairman of the Securities and Futures Institute Chairman of Taiwan Depository & Clearing Corporation Chairman of Taipei Exchange Chairperson of the Financial Supervisory Commission	Independent Director, Energenesis Biomedical Co., Ltd. Independent Director, Steminent Biotherapeutics Inc. Director, Hotung International Co., Ltd. Director, Hotung Investment Holdings Ltd.	None	None	None	None

Job Title	Nationality or place of registration	Name	Gender/ Age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
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Independent Director	ROC	Chang, Chia-Chi	Male/ 51-60	2025.05.28	3 years	2023.05.30	0	0%	0	0%	5,000	0.00%	0.00	0%	MBA, University of Southern California Director, momo.com Inc. Chief Financial Officer, Egis Technology Inc. Director, FocalTech Systems Co., Ltd. Executive Vice President, Yuanta Securities Investment Consulting Co., Ltd. Director, Citigroup Global Markets Securities Co., Ltd.	Senior Vice President & CFO, Taiwan Mobile Co., Ltd. Director, Global Wealth Media Technology Co., Ltd. Director, Global Forest Media Technology Co., Ltd. Director, Mistake Entertainment Co., Ltd. Director, Yeong Jia Leh Cable TV Co., Ltd. Director, GlobalView Cable TV Co., Ltd. Director, Phoenix Cable TV Co., Ltd. Director, Union Cable TV Co., Ltd. Director, Taipei New Horizon Co., Ltd. Director, Nada Holdings Corp. Supervisor, Win TV Broadcasting Co. Ltd. Supervisor, Taiwan Teleservices & Technologies Co., Ltd. Supervisor, Taiwan Fixed Network Co., Ltd. Supervisor, Taiwan Digital Service Co., Ltd. Supervisor, Taiwan Cellular Co., Ltd. Supervisor, TCCI Investment and Development Co., Ltd. Supervisor, Wealth Media Technology Co., Ltd. Supervisor, TWM Power CO., Ltd. Supervisor, FullSynergy New Retail Co., Ltd.	None	None	None	None

Note 1: The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,269,148,301 shares as of March 16, 2026.

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

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

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

1. The Company conducted a re-election of the Board of Directors in the 2025 Annual Shareholders' Meeting. The current 4 independent directors each specializes in finance, accounting, and the semiconductor industry, allowing them to effectively fulfill their supervisory roles.

2. Arrange directors to participate in professional courses offered by external institutions every year, such as the Securities and Futures Institute, to enhance effectiveness of Board of Directors.
3. Independent directors can fully discuss and provide recommendations in functional committees to the Board of Directors in implementing corporate governance.
4. Over half of the directors in the Board of Directors do not concurrently serve as an employee or managerial officer.

2. Major shareholders of the corporate shareholders:

January 3, 2024

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

April 15, 2025

Name of corporate shareholder	Major shareholders of the corporate shareholder	Shareholding ratio (%)
ASMedia Technology Inc.	ASUSTek Computer Inc.	32.76
	Huacheng Venture Capital Co., Ltd.	6.59
	WT Microelectronics Co. Ltd.	6.03
	Investment Account of Central Bank of Norway managed by Citibank	3.79
	New Labor Pension Fund	3.52
	Huamin Investment Co., Ltd.	3.21
	Allianz Taiwan Technology Fund Account	1.61
	Fubon Life Insurance Co., Ltd.	1.45
	Government of Singapore Investment Account managed by Citi	1.43
Cathay Life Insurance Co., Ltd.	1.42	

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

March 30, 2025

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
ASUSTek Computer Inc.	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	4.34
	Shih Chung Tang	4.05
	Yuanta Taiwan High Dividend Fund Account	2.95
	Cathay United Bank in Custody for Infinity No. 1 Company Investment Account	2.78
	ASUS's Certificate of Depository with CitiBank (Taiwan)	2.63
	New Labor Pension Fund	2.42
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.34
	J.P. MORGAN SECURITIES PLC	1.30

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
	Vanguard Emerging Markets Stock Index Fund, a Series of Vanguard International Equity Index Funds	1.22
	Yuanta/P-shares Taiwan Top 50 ETF	1.12

September 30, 2025

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

September 30, 2025

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

September 30, 2025

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
Fubon Life Insurance Co., Ltd.	Fubon Financial Holding Co., Ltd.	100.00

September 30, 2025

Name of corporate/juristic person	Major shareholders of the corporate/juristic person	Shareholding ratio (%)
Cathay Life Insurance Co., Ltd.	Cathay Financial Holding Co., Ltd.	100.00

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

March 31, 2026

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

Qualifications Position Name	Professional qualifications and experience (Note 1, 2)	Independence analysis (Note 3)	No. of other public companies at which the person concurrently serves as an independent director
Director Wen You Investment Co., Ltd. Representatives: Hsu, Wen-Hung	Co-founder of WT Microelectronics Co., Ltd. with experience in establishing and managing a public company. Possesses expertise in managing multinational enterprises and optimizing corporate governance, along with strong capabilities in financial risk and compliance risk management, capable of providing timely suggestions of corporate governance and operational management to the Company's Board of Directors.	(6)(8)(9)(11)	0
Director ASMedia Technology Inc. Representatives: Lin, Che-Wei	Director and President of ASMedia Technology Inc. Once served as Vice President of VIA Technologies. Possesses experience in managing public companies and expertise in multinational enterprise management, with many years of service in electronics-related industries. Possesses qualifications and experiences in industry-related decision making and corporate governance.	(1)(2)(3)(4)(6) (7)(8)(9) (10)(11)	0
Director Sung Kao, Hsin-Ming	Founder of Marketech International Corp. Once held the position of Section Head, Electronics Research Institute, Institute for Industrial Research. Possesses experience in managing public companies and expertise in multinational enterprise management. Currently serves as Directors and Administrators of multiple electronics companies and possesses expertise in technical services in the technology industry.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)	0
Director Omar Baigmirza	Director, president, and CEO of Future Electronics Inc., a subsidiary of WT Microelectronics Co., Ltd., with extensive industry experience and a global perspective. Strong business development capabilities, along with expertise in corporate leadership, management, and practical business operations, provide significant value.	(3)(5)(6)(8)(9) (10)(11)(12)	0

Qualifications Position Name	Professional qualifications and experience (Note 1, 2)	Independence analysis (Note 3)	No. of other public companies at which the person concurrently serves as an independent director
Independent Director Cheng, Tien- Chong	Once held the positions of President of HP China, President of Texas Instruments Asia Pacific, and Vice President of Foxconn Technology Group. Possesses experience in managing multinational enterprise, and has been working in the semiconductors industry for over 40 years. Possesses crisis response capabilities in supply chain risk management and operational risk management. A professional manager with extensive experience in the electronics industry and has invested in the startup movement to cultivate the next generation of professional managers. Currently serves as the Chairman of Aurotek Corporation.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)	1
Independent Director Kung, Ju-Chin	Possessing CPA qualification in Taiwan, the United States, and China. An expert in finance and tax planning in Taiwan and China. Once held the positions of President and CFO of Cite Media Holding Group, possessing a professional background in accounting and extensive practical experience. Skilled in managing risks related to accounting, finance, and tax information. Currently serves as the Chief Consultant of TNL Media Group and Chairperson of the Media Business Association of Taipei.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12)	3
Independent Director Ding, Kung-Wha	Once held the positions of Chairman of the Financial Supervisory Commission, Chairman of the Taipei Exchange, and Chairman of the Securities & Futures Institute and Taiwan Depository & Clearing Corporation. Possesses expertise related to securities management, finance, tax planning, and corporate governance. Skilled in financial risk and compliance risk management.	(1)(2)(3)(4)(5) (6)(7)(8)(9) (10)(11)(12) (Note 4)	2

Qualifications Position Name	Professional qualifications and experience (Note 1, 2)	Independence analysis (Note 3)	No. of other public companies at which the person concurrently serves as an independent director
Independent Director Chang, Chia-Chi	Once served as a Director of Citigroup Global Securities and an Executive Vice President of Yuanta Securities Investment Consulting. Possesses macro-thinking and professional knowledge in the securities industry and has obtained a CFA license. Formerly served as the CFO of the semiconductor company Egis Technology Inc. and a director of FocalTech Systems Co., Ltd. as well. Possesses practical experience in finance and operation management of publicly listed companies. Currently serves as the senior vice president and CFO of Taiwan Mobile Co., Ltd.	(1)(2)(3)(4) (5)(6)(7)(8)(9) (10)(11)(12) (Note 5)	0

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

Note 2: For the academic experiences and position information of the Directors, please refer to Chapter 2. Corporate Governance Report I. Information on directors, supervisors, presidents, vice presidents, assistant vice presidents, and heads of departments and branch offices.

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

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

- (1) Not an employee of the Company or any of its affiliates.
- (2) Not a director or supervisor of the Company or its affiliates (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.).
- (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of outstanding shares of the Company or ranking in the top 10 in holdings.
- (4) Not a managerial officer under (1) or not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship under (2) and (3).
- (5) Not a director, a supervisor or employee of a corporate shareholder that directly holds more than 5% or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act. (except if the independent directors are appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent).

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

Note 4: The spouse holds 430,789 common shares, accounting for 0.03% of shareholdings. The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,269,148,301 as of March 16, 2026.

Note 5: The spouse holds 5,000 common shares, accounting for 0.0004% of shareholdings. The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,269,148,301 as of March 16, 2026.

5. Diversity and Independence of the Board of Directors:

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

(1) Diversity of the Board of Directors:

Pursuant to Article 20 of the Company's "Corporate Governance Best Practice Principles" that the composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as the Company officers not exceed one-third of the total number of the Board members, and that an appropriate policy on diversity based on the

Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

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

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

- A. Ability to make operational judgments.
- B. Ability to perform accounting and financial analysis.
- C. Ability to conduct management administration.
- D. Ability to conduct crisis management.
- E. Knowledge of the industry.
- F. An international market perspective.
- G. Ability to lead.
- H. Ability to make policy decisions.

Implementation of the diversity policy is as follows:

■ Basic composition:

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

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

■ Professional background, knowledge and skills:

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

(2) Independence of the Board of Directors:

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

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

March 16, 2026

Job Title	Nationality	Name	Gender	Date of appointment to position (Note 1)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)			Job Title	Name	Relationship	
President	ROC	Cheng, Wen-Tsung	Male	1993.12.23	25,757,112	2.03%	5,035,194	0.40%	98,083,826 (Note 3)	7.73%	Department of Industrial Engineering, Tunghai University Chairman, WT Microelectronics Co., Ltd.	Please refer to pages 6 to 7.	Senior Vice President	Hsu, Wen-Hung	Spouse	Note 4
Senior Vice President	ROC	Hsu, Wen-Hung	Female	2005.02.01	5,035,194	0.40%	25,757,112	2.03%	98,083,826 (Note 3)	7.73%	National Chengchi University Senior Vice President, WT Microelectronics Co., Ltd.	Please refer to page 7 to 8.	Chairman and President	Cheng, Wen-Tsung	Spouse	None
Senior Vice President	ROC	James Wen	Male	2004.01.01	1,167,875	0.09%	213,816	0.02%	0	0%	Tungnan University Senior Vice President, WT Microelectronics Co., Ltd. Xingqiang Electronics Co., Ltd.	None	None	None	None	None
Senior Vice President	ROC	Rick Chang	Male	2012.01.01	579,675	0.05%	19,147	0%	0	0%	China University of Science and Technology Senior Vice President, WT Microelectronics Co., Ltd. DFI Inc.	None	None	None	None	None
Senior Vice President	ROC	Jerry Chang	Male	2021.07.01	378,193	0.03%	0	0%	0	0%	MBA, Tulane University Toshiba Taiwan Co., Ltd. Ming Yi Enterprise Co., Ltd. Senior Vice President, WT Microelectronics Co., Ltd.	None	None	None	None	None
Vice President and Chief Financial Officer	USA	Steve K Lin	Male	2024.05.30	0	0%	0	0%	0	0%	Master of Science in Electrical Engineering, University of California, Santa Barbara CFO of Ximalaya Inc. Vice president and Chief Financial Officer of WT Microelectronics Co., Ltd.	None	None	None	None	None
Vice President and Accounting Officer	ROC	Ivy Sun	Female	2026.01.29	0	0%	0	0%	0	0%	Master's Degree in Accounting, National Chengchi University Vice President, WT Microelectronics Co., Ltd. Chief Accounting Officer, WITS Corp. Senior Manager, PwC	None	None	None	None	None

Job Title	Nationality	Name	Gender	Date of appointment to position (Note 1)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)	No. of common shares	Shareholding ratio (Note 2)			Job Title	Name	Relationship	
Vice President and Finance Supervisor	ROC	Jason Lu	Male	2007.06.01	753,821	0.06%	0	0%	0	0%	Master of Finance, National Taiwan University of Science and Technology Vice President and Finance Supervisor, WT Microelectronics Co., Ltd. Junior Manager, Jih Sun International Bank	None	None	None	None	None

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

Note 2: The total number of shares used to calculate the shareholding ratio was based on the number of issued and outstanding common shares, 1,269,148,301 shares as of March 16, 2026.

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

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

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

1. The Company conducted a re-election of the Board of Directors in the 2025 Annual Shareholders' Meeting. The current 4 Independent Directors each specializes in finance, accounting, and the semiconductor industry, allowing them to effectively fulfill their supervisory roles.
2. Arrange directors to participate in professional courses offered by external institutions every year, such as the Securities and Futures Institute, to enhance effectiveness of Board of Directors.
3. Independent Directors can fully discuss and provide recommendations in functional committees to the Board of Directors in implementing corporate governance.
4. Over half of the directors in the Board of Directors do not concurrently serve as an employee or managerial officer.

Remuneration Range Table For Directors and Independent Directors

Ranges of remuneration paid to each of the Company's directors	Names of Directors			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company (Note6)	All consolidated entities (I) (Note 7)	The Company (Note 6)	All consolidated entities (J) (Note 7)
Less than NT\$1,000,000				
NT\$1,000,000(incl.)~NT\$2,000,000(excl.)				
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)				
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)				
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	Directors: Cheng, Wen-Tsung, Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming, Omar Baigmirza Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Cheng, Wen-Tsung, Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming, Omar Baigmirza Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming, Omar Baigmirza Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi	Directors: Wen You Investment Co., Ltd., ASMedia Technology Inc., Sung Kao, Hsin-Ming Independent Directors: Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-Chi
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)				
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)			Director: Hsu, Wen-Hung (Representative of Wen You Investment Co., Ltd.)	Director: Hsu, Wen-Hung (Representative of Wen You Investment Co., Ltd.)
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)			Director: Cheng, Wen-Tsung	Director: Cheng, Wen-Tsung
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)				
NT\$100,000,000 or above				Director: Omar Baigmirza
Total	9 seats	9 seats	10 seats	10 seats

Note 1: Refers to director remuneration in the most recent year (2025) (including independent directors and members of the Remuneration Committee).

Note 2: Refers to the amount of remuneration to directors as approved by the Board of Directors for the most recent year (2025).

Note 3: Refers to the remuneration received by directors who are also employees (including the president and vice presidents) in the most recent fiscal year (2025), including salaries, car rentals, year-end bonuses, employee stock trusts, and employee stock options recognized as salary expenses under IFRS 2.

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

Note 5: The net income after-tax refers to the net income after-tax of NT\$ 13,543,724 thousand in the parent company only financial statements for the most recent year (2025).

Note 6: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director by the Company. Representative of Wen You Investment Co., Ltd., Hsu, Wen-Hung and Representative of ASMedia Technology Inc., Lin, Che-Wei did not receive remuneration for director.

Note 7: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director of the Company by all companies in the consolidated financial report (including the Company). Representative of Wen You Investment Co., Ltd., Hsu, Wen-Hung did not receive remuneration for director, and Representative of ASMedia Technology Inc., Lin, Che-Wei did not receive remuneration for director or remuneration for concurrent service as an employee.

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

(II) Supervisor remuneration: N/A.

(III) Remunerations to the president and vice presidents

Job Title	Name	Base compensation (A) (Note 2)		Retirement pay and pension (B)		Rewards, and special disbursement (C) (Note 3)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income (%) (Note 7)		Remuneration received from invested companies other than subsidiaries or the parent company
		The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company		All Consolidated Entities (Note 4)		The Company	All Consolidated Entities (Note 4)	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
President	Cheng, Wen-Tsung	NT\$36,897 thousand	NT\$43,312 thousand	NT\$725 thousand	NT\$725 thousand	NT\$101,197 thousand	NT\$120,397 thousand	0	0	0	0	NT\$138,819 thousand 1.02%	NT\$164,434 thousand 1.21%	None
Senior Vice President	Hsu, Wen-Hung													
Senior Vice President	James Wen													
Senior Vice President	Rick Chang													
Senior Vice President	Jerry Chang													
Vice President and Chief Financial Officer	Steve K Lin													
Vice President and Accounting Officer	Cheryl Yang													
Vice President and Finance Supervisor (Note 8)	Jason Lu													

Remuneration Range Table for President and Vice Presidents

Range of remuneration paid to president and vice presidents	Names of president and vice presidents	
	The Company (Note 5)	All Consolidated Entities (E) (Note 6)
Less than NT\$1,000,000		
NT\$1,000,000 (incl) - NT\$2,000,000 (excl)		
NT\$2,000,000 (incl) - NT\$3,500,000 (excl)		
NT\$3,500,000 (incl) - NT\$5,000,000 (excl)		
NT\$5,000,000 (incl) - NT\$10,000,000 (excl)	Cheryl Yang, Jason Lu	Cheryl Yang, Jason Lu
NT\$10,000,000 (incl) - NT\$15,000,000 (excl)		
NT\$15,000,000 (incl) - NT\$30,000,000 (excl)	Hsu, Wen-Hung, James Wen, Rick Chang, Jerry Chang, Steve K Lin	Hsu, Wen-Hung, James Wen, Rick Chang, Jerry Chang, Steve K Lin
NT\$30,000,000 (incl) - NT\$50,000,000 (excl)	Cheng, Wen-Tsung	Cheng, Wen-Tsung
NT\$50,000,000 (incl) - NT\$100,000,000 (excl)		
NT\$100,000,000 and above		
Total	8 seats	8 seats

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

Note 2: Refers to the salaries, duty allowances, and severance pay paid to the president or vice president in the most recent year (2025).

Note 3: Refers to the remuneration received by the president and vice presidents in the most recent year (2025), including salaries, car rentals, year-end bonuses, employee stock trusts, and employee stock options and restricted employee shares recognized as salary expenses under IFRS 2.

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

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

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

Note 7: The net income after-tax refers to the net income after-tax of NT\$ 13,543,724 thousand in the parent company only financial statements for the most recent year (2025).

Note 8: Jason Lu was appointed as Vice President and Finance Supervisor on July 1, 2025.

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

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

December 31, 2025

	Job Title	Name	Amount in stock	Amount in cash	Total	Ratio to net income (%)
Managerial officers	President	Cheng, Wen-Tsung	0	0	0	0%
	Senior Vice President	Hsu, Wen-Hung				
	Senior Vice President	James Wen				
	Senior Vice President	Rick Chang				
	Senior Vice President	Jerry Chang				
	Vice President and Chief Financial Officer	Steve K Lin				
	Vice President and Accounting Officer	Cheryl Yang				
	Vice President and Finance Supervisor	Jason Lu				

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

Job Title	2024				2025			
	Total amount of remuneration (Unit: NT\$ thousands)		Ratio to net income (%) (Note 1)		Total amount of remuneration (Unit: NT\$ thousands)		Ratio to net income (%) (Note 1)	
	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities
Director	82,645	171,591	0.91	1.88	97,748	237,349	0.72	1.75
President And Vice President	101,874	117,244	1.12	1.29	138,819	164,434	1.02	1.21
Total	184,519	288,835	2.02	3.17	236,567	401,783	1.75	2.97

Note 1: The Company's 2024 net income after tax was NT\$ 9,112,156 thousand and the 2025 net income after tax was NT\$ 13,543,724 thousand.

Note 2: Comparing to 2024, the total amount of director's remuneration for the 2025 increased. In addition to that the director elected during the 2024 by-election received his full-year remuneration in 2025, and the increase is mainly attributable to higher profits, which resulted in higher compensation for directors who also serve as employees. The total remuneration of the President and Vice President increased compared to 2024, mainly attributable to increased rewards driven by higher profits, as well as changes in the Vice President personnel during the year.

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

Guidelines," and "Regulations Governing Compensation Payment of Managerial Officers" as the basis of evaluation. For the remuneration of directors, besides referring to results of director performance evaluations (familiarity with the goals and missions of the company, awareness of the duties of a director, participation in the operation of the company, management of internal relationship and communication, the director's professionalism and continuing education, and internal control), the remuneration for Directors shall be proposed by Remuneration Committee based on the degree of their involvement in the Company's operation and value of contribution, the Company's business performance and the standards of the industry, and link the reasonableness and fairness of performance and risks to remuneration, and be submitted to the Board of Directors for resolution in accordance with Article 16 of the Company's Articles of Incorporation and Paragraph 1, Article 5 of the Director and Functional Committee Remuneration Payment Guidelines. Performance evaluation and remuneration for managerial officers like the president and vice presidents, follow the Regulations Governing Compensation Payment of Managerial Officers. The evaluation criteria include the absence of any moral risk incident or any other incident that might have a negative impact on the Company's image or reputation, or inadequate internal management or fraud. Evaluation and remuneration shall also take into account the general pay levels in the industry, individual performance evaluation results, the time invested by an individual and his/her responsibilities, the extent of goal achievement, performance in other positions, and remuneration paid to employees in similar positions in recent years. Other factors include the reasonableness of the correlation between an individual's performance and the Company's business results and future risk exposures with respect to the achievement of short- and long-term business targets and the company's financial position. At the same time, in response to the concept of sustainable development, attention to and participation in sustainable development of the environment, corporate governance, and social feedback are also included in the assessment. In the assessment, environmental performance accounts for at least 10% and social performance accounts for at least 10%. The content and reasonableness of the remuneration are reviewed by the Remuneration Committee and submitted to the Board for discussion and approval. The remuneration system is reviewed in a timely manner depending on the operational status and relevant laws and regulations, so as to achieve a balance between the Company's sustainable operation and risk control.

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

III. Implementation of corporate governance

(I) Board of Directors:

In the most recent year (2025), the Board of Directors had 10 meetings (A) and the average in-person attendance rate of all directors was 96.7%. The attendance of directors is as follows:

Job Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remark
Chairman	Cheng, Wen-Tsung	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Director	Wen You Investment Co., Ltd. Representatives: Hsu, Wen-Hung	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Director	ASMedia Technology Inc. Representatives: Lin, Che-Wei	7	3	70%	Re-elected for consecutive terms on May 28, 2025
Director	Sung Kao, Hsin-Ming	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Director	Omar Baigmirza	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Cheng, Tien-Chong	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Kung, Ju-Chin	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Ding, Kung-Wha	10	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Chang, Chia-Chi	10	0	100%	Re-elected for consecutive terms on May 28, 2025

Other information required to be disclosed:

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

The implementation status of recusals of directors with conflicts of interest in 2025		
Date	Agenda	Name of recused director
January 14, 2025	<ol style="list-style-type: none"> The donation to the WT Foundation. The managerial officers' 2024 year-end bonuses and performance bonuses. The managerial officers' 2025 salaries. 	Cheng, Wen-Tsung and Hsu, Wen-Hung

The implementation status of recusals of directors with conflicts of interest in 2025		
Date	Agenda	Name of recused director
February 25, 2025	<ol style="list-style-type: none"> 1. The short-form merger with a 100% equity-owned subsidiary, Milestone Investment Co., Ltd. 2. The 2024 allocation of individual director's compensation. 	<ol style="list-style-type: none"> 1. Cheng, Wen-Tsung and Hsu, Wen-Hung 2. Lin, Che-Wei, Sung Kao, Hsin-Ming, Omar Baigmirza, Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-chi, Cheng, Wen-Tsung and Hsu, Wen-Hung
April 15, 2025	The exemption of the non-competition limitation on the newly elected directors and their representatives of the Company.	Lin, Che-Wei, Sung Kao, Hsin-Ming, Cheng, Tien-Chong, Kung, Ju-Chin, Ding, Kung-Wha, Chang, Chia-chi, Cheng, Wen-Tsung and Hsu, Wen-Hung
May 8, 2025	The short-form merger with a 100% equity-owned subsidiary, Techmosa International Incorporation.	Cheng, Wen-Tsung and Hsu, Wen-Hung
June 6, 2025	<ol style="list-style-type: none"> 1. The appointment of the 6th term of the Remuneration Committee members. 2. The appointment of the 2nd term of the Nominating Committee members. 3. The appointment of the 2nd term of the Sustainable Development Committee members. 	<ol style="list-style-type: none"> 1. Kung, Ju-Chin, Ding, Kung-Wha and Cheng, Tien-Chong 2. Ding, Kung-Wha, Chang, Chia-chi, Cheng, Wen-Tsung and Hsu, Wen-Hung 3. Ding, Kung-Wha, Cheng, Tien-Chon, Kung, Ju-Chin, Cheng, Wen-Tsung and Hsu, Wen-Hung
July 15, 2025	<ol style="list-style-type: none"> 1. The Company will provide a new joint and several guarantees to support its subsidiary in obtaining credit facilities from financial institutions. 2. The Company will continue to provide Parent Guarantees to enable its subsidiary to obtain credit facilities from financial institutions. 	<ol style="list-style-type: none"> 1. Cheng, Wen-Tsung and Hsu, Wen-Hung 2. Cheng, Wen-Tsung and Hsu, Wen-Hung
August 6, 2025	Due to group organizational restructuring, the Company proposes to acquire 49% of the issued shares of Future Electronics Inc. (Distribution) Pte. Ltd. held by its wholly owned subsidiary, Morrihan International Corporation.	Cheng, Wen-Tsung and Hsu, Wen-Hung

The implementation status of recusals of directors with conflicts of interest in 2025		
Date	Agenda	Name of recused director
October 13, 2025	<ol style="list-style-type: none"> The establishment of "2025 Employee Stock Option Plan for Issuance of New Common Shares in the Form of Global Depositary Shares" and the managerial officers' subscription. The Company will provide a new joint and several guarantee to support its subsidiaries in obtaining credit facilities from Supplier. The Company's Continuing Provision of Joint Guarantees for Subsidiary to Secure Credit Facility from Supplier. The Company's Continuing Provision of Joint Guarantees for Subsidiaries to Secure Credit Facility from Financial Institutions. 	<ol style="list-style-type: none"> Cheng, Wen-Tsung and Hsu, Wen-Hung Cheng, Wen-Tsung and Hsu, Wen-Hung Cheng, Wen-Tsung and Hsu, Wen-Hung Cheng, Wen-Tsung and Hsu, Wen-Hung
November 4, 2025	<ol style="list-style-type: none"> The First Issuance of Employee Restricted Stock Awards for 2025 and the List of Employees and the Number of Shares Each May Be Granted. The Company's Continuing Provision of Joint Guarantees for Subsidiaries to Secure Credit Facility from Financial Institutions. 	<ol style="list-style-type: none"> Cheng, Wen-Tsung, Hsu, Wen-Hung and Omar Baigmirza Cheng, Wen-Tsung and Hsu, Wen-Hung
<p>Reason for recusal: The directors recused themselves from the proposals above where they had a conflict of interest in accordance with Article 15 of the Company's "Rules of Procedure for Board of Directors' Meetings".</p> <p>Participation in voting: Directors with conflict of interest excused recused themselves in accordance with the law. The proposals were approved as proposed after the chairperson or the acting chairperson consulted with all attending remaining directors.</p>		

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

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Average Score
Triennially	2023.1.1-12.31 (The next external evaluation is expected to take place in 2026.)	Overall Board of Directors	<p>An external professional institution, Taiwan Institute of Ethical Business, was appointed to conduct the assessment by the following methods:</p> <ol style="list-style-type: none"> Review documents on board meeting minutes and on corporate governance related internal guidelines and records. All board members completed individual self-assessment questionnaires. Onsite interviews with directors. Present board performance evaluation reports. 	<p>4 evaluation aspects:</p> <ol style="list-style-type: none"> The Board's professional competencies. The Board's decision making performance. The Board's attention to and oversight of internal control. The Board's attitude toward sustainable management. 	NA

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Average Score
Annually	2025.1.1-12.31	Overall Board of Directors	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Improvement of the quality of the Board of Directors' decision making. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control. 	4.96
Annually	2025.1.1-12.31	Individual board members	The board members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Understanding of Company goals and missions. 2. Understanding of the director's duties and responsibilities. 3. Participation in the Company's operation. 4. Internal relation maintenance and communications. 5. Director's professionalism and continuing training. 6. Internal control. 	4.99
Annually	2025.1.1-12.31	Overall Audit Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Audit Committee's duties and responsibilities. 3. Improvement of the quality of the Audit Committee's decision making. 4. Composition and member appointment of the Audit Committee. 5. Internal control. 	5

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Average Score
Annually	2025.1.1-12.31	Overall Remuneration Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Remuneration Committee's duties and responsibilities. 3. Improvement of the quality of the Remuneration Committee's decision making. 4. Composition and member appointment of the Remuneration Committee. 	5
Annually	2025.1.1-12.31	Overall Sustainable Development Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of Sustainable Development Committee's duties and responsibilities. 3. Improvement of the quality of the Sustainable Development Committee's decision making. 4. Composition and member appointment of the Sustainable Development Committee. 	5
Annually	2025.1.1-12.31	Overall Nominating Committee	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of Nominating Committee's duties and responsibilities. 3. Improvement of the quality of the Nominating Committee's decision making. 4. Composition and member appointment of the Nominating Committee. 	5

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

The 2025 Board of Directors and Functional Committees Performance Evaluations were approved by the Nominating Committee and the Board of Directors on March 31, 2026.

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

- (1) In addition to providing relevant laws and regulations to directors whenever necessary, the Company shall report its current business status at the time of the board meeting, and prepare related information and assign personnel for directors' inquiry.
- (2) The Company actively provides information on various types of continuous education courses and encourages directors to participate in various corporate governance courses, or the Company irregularly holds such courses, in order to strengthen the competencies of the Board members. In 2025, all 9 directors participated in continuing education, totaling 84 hours. On average, each director completed 9.33 hours of training, meeting the advised training hours stipulated in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies."
- (3) To adhere to the operational transparency and safeguard shareholders' equity, the Company actively discloses relevant information such as major resolutions of the Board meetings on its website, and holds investor conferences regularly to improve company recognition among investors.
- (4) To enhance corporate governance and improve the functionality of the Board of Directors to establish performance goals and strengthen board operations, the Company adopted the "Rules for Board of Directors Performance Assessments" on August 10, 2016, as resolved by the Board of Directors. It was subsequently amended on August 7, 2020 to be in compliance with regulations. The Rules specify that in addition to conducting an annual board performance evaluation, an external professional independent organization or team of external experts and scholars must conduct a board performance evaluation at least once every three years. The evaluation results must be submitted to the Board of Directors and used as a reference for determining individual director remuneration and director nomination for re-election.

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

Conclusion of the overall observation:

1. The Board's professional competencies:
The current Board of Directors of the evaluated company is composed of half non-independent directors and half independent directors. Their professional backgrounds cover accounting, industry, finance and technology. The composition of the directors is diverse and can provide the company with diversified opinions from different perspectives.
2. The Board's decision making performance:
Directors can engage in thorough discussions through various channels. In the case of significant business development decisions, both board members and executives engage in in-depth discussions. Directors are well-informed about the company's operations, enabling them to make appropriate decisions with sufficient information.
3. The Board's supervision of internal controls:
In order to strengthen the evaluation and analysis of risks related to sustainable development, the evaluated company established functional committees under the Board of Directors to strengthen risk assessment and adopt corresponding measures based on the risk assessment results. The company regularly reviews the effectiveness of relevant procedures to ensure the normal operation of the risk management system.
4. Attitude towards sustainable management:
The evaluated company continues to strengthen corporate governance and established the Sustainable Development Committee to strengthen investment in sustainability issues. The evaluated company has established educational foundations for many years, actively invests in social welfare, and continues to implement talent cultivation and senior manager succession plans, in order to pursue the goal of sustainable management.

Suggestions for optimization and improvement measures:

1. Increase independent directors' understanding of the operations of overseas subsidiaries and deepen the interaction between independent directors and managerial officers
Improvement measure: As the Company's operating scale continues to expand, it will carefully evaluate the possibility of holding board meetings in important overseas locations in the future, and adjust the communication model between front-line supervisors and board members according to the directors' needs to help directors understand the Group's operations.
2. Continue to promote corporate sustainable management goals
Improvement measure: The Company will continue to pay attention to the development of sustainability trends and related standards at home and abroad, and will improve the transparency of the Company's ESG information accordingly.

(II) Operation of the Audit Committee:

1. Professional qualifications and experience of Independent Directors:

Please refer to Chapter 2. Corporate Governance Report I. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices (I) Information on Directors.

2. The focus of work

The Audit Committee consists of 4 independent directors. The mission of the Audit Committee is to assist the Board of Directors in performing its duty to oversee the accounting, audit, and financial reporting processes in the Company and the quality and integrity of its audits to improve corporate governance efficiency and to discuss the Company's major financial and business issues with the CPA and internal auditing officer.

The focus of work in 2025 is as follows:

- (1) Financial report audits and financial forecast.
- (2) Amendment to the Internal Control Systems, the Procedures for Acquisition or Disposal of Assets and the Procedures for Lending Funds and Endorsement & Guarantee.
- (3) Evaluation for reviewing the effectiveness of the internal control system.
- (4) Implementation of audit plans.
- (5) Loans of funds, endorsements, or provision of guarantees of a material nature.
- (6) Acquisition or disposal of material assets.
- (7) Matters involving conflicts of interest.
- (8) Offering issuance of equity-type securities.
- (9) Appointment, independence and remuneration of the certified accountant.
- (10) The fairness and reasonableness of the merger and acquisition plan and related transactions.
- (11) Review of the total number of options to be issued, the list of eligible employees who do not hold positions as managerial officers of the Company and their respective number of options to be granted and common shares eligible for subscription.
- (12) Review of the issued shares of employee restricted stock awards and the list of eligible employees who do not hold positions as managerial officers of the Company and their respective number of shares to be granted.

3. In the most recent year (2025), the Audit Committee convened 9 meetings (A), and the attendance of independent directors in the meetings is as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (B/A) (%)	Remark
Independent Director	Ding, Kung-Wha	9	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Cheng, Tien-Chong	9	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Kung, Ju-Chin	9	0	100%	Re-elected for consecutive terms on May 28, 2025
Independent Director	Chang, Chia-Chi	9	0	100%	Re-elected for consecutive terms on May 28, 2025

Other information required to be disclosed:

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

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

Term and date	Agenda	Matters under Article 14-5 of the Securities and Exchange Act
The 32nd Meeting of the 2nd term January 14, 2025	The donation to the WT Foundation.	V
The 33rd Meeting of the 2nd term February 25, 2025	1. The 2024 business report and financial reports.	V
	2. The 2025 Q1 summary consolidated financial forecast.	
	3. The appointment, remuneration, and independence and suitability assessment of the Certified Public Accountants (CPAs).	V
	4. The pre-approval of the non-assurance services list provided by the certified public accounting firm and its alliance firms to the Company and its subsidiaries.	
	5. The short-form merger with a 100% equity-owned subsidiary, Milestone Investment Co., Ltd.	V
	6. The effectiveness assessment of internal control systems and internal control system statement for 2024.	V

Term and date	Agenda	Matters under Article 14-5 of the Securities and Exchange Act
The 34th Meeting of the 2nd term April 15, 2025	<ol style="list-style-type: none"> 1. The 2024 earnings distribution. 2. The exemption of the non-competition limitation on the newly elected directors and their representatives of the Company. 3. The issuance of new common shares in the form of Global Depositary Shares for cash. 4. The issuance of employee restricted stock awards. 5. The amendment to the “Procedures for Acquisition or Disposal of Assets”. 6. The amendment to the “Procedures for Lending Funds and Endorsement & Guarantee”. 	<p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p>
The 35th Meeting of the 2nd term May 8, 2025	<ol style="list-style-type: none"> 1. The 2025 Q1 consolidated financial reports. 2. The 2025 Q2 summary consolidated financial forecast. 3. The short-form merger with a 100% equity-owned subsidiary, Techmosa International Incorporation. 	<p style="text-align: center;">V</p> <p style="text-align: center;">V</p>
The 1st Meeting of the 3rd term June 6, 2025	<ol style="list-style-type: none"> 1. The Company proposes to acquire 51% of the issued shares of Future Electronics Inc. (Distribution) Pte. Ltd., a 100%-owned subsidiary of Future Electronics Inc., in which the Company has a 51% ownership. This acquisition will make Future Electronics Inc. (Distribution) Pte. Ltd. a direct subsidiary of the Company, with a 51% ownership. 2. The Company proposes to transfer all shares in its 100%-owned subsidiary, WT Semiconductor Holdings Pte. Ltd., to another 100%-Owned subsidiary, WT Microelectronics Singapore Pte. Ltd. 3. The Company proposes to increase capital in cash to its wholly-owned subsidiary, WT Microelectronics Singapore Pte. Ltd. 4. The Company proposes to increase capital in cash to its major subsidiary, Morrihan International Corp. 	<p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p> <p style="text-align: center;">V</p>
The 2nd Meeting of the 3rd term July 15, 2025	<ol style="list-style-type: none"> 1. The Company proposes a share exchange by issuing new shares through a capital increase as consideration for acquiring the newly issued shares of Nichidenbo Corporation. 2. The Company provides a new joint and several guarantees to support its subsidiary in obtaining credit facilities from financial institutions. 	<p style="text-align: center;">V</p> <p style="text-align: center;">V</p>

Term and date	Agenda	Matters under Article 14-5 of the Securities and Exchange Act
	3. The Company continue to provide parent guarantees to enable its subsidiary to obtain credit facilities from financial institutions.	V
The 3rd Meeting of the 3rd term August 6, 2025	1. The 2025 Q2 consolidated financial reports. 2. The 2025 Q3 summary Consolidated financial forecast. 3. The establishment of tax policy. 4. Due to group organizational restructuring, the Company proposes to acquire 49% of the issued shares of Future Electronics Inc. (Distribution) Pte. Ltd. held by its wholly owned subsidiary, Morrihan International Corporation.	V V
The 4th Meeting of the 3rd term October 13, 2025	1. The Company proposes issuance of new common shares in the form of Global Depositary Shares for cash. 2. The Company proposes issuance of the first unsecured overseas convertible bonds. 3. The Company provide a new joint and several guarantees to support its subsidiaries in obtaining credit facilities from supplier. 4. The Company’s continuing provision of joint guarantees for subsidiary to secure credit facility from supplier. 5. The Company’s continuing provision of joint guarantees for subsidiaries to secure credit facility from financial institutions.	V V V V
The 5th Meeting of the 3rd term November 4, 2025	1. The 2025 Q3 consolidated financial reports. 2. The 2025 Q4 summary consolidated financial forecast. 3. The Amendment to the “Internal Control System.” 4. The 2026 Audit Plan. 5. The first issuance of employee restricted stock awards for 2025 and the list of eligible employees who do not hold positions as managerial officers of the Company and the number of shares each may be granted. 6. The list of eligible employees who do not hold positions as managerial officers of the company entitled to options and their respective number of options to be granted and common shares eligible for subscription under the second issuance of the employee stock options of 2024. 7. The Company’s continuing provision	V V V V V

Term and date	Agenda	Matters under Article 14-5 of the Securities and Exchange Act
	of joint guarantees for subsidiaries to secure credit facility from financial institutions.	
Content of objections, reserved comments or major suggestions made by Independent Directors: No such incident occurred. Audit Committee's resolution: Passed as proposed after the chairperson consulted all attending members. The Company's response to the Audit Committee's opinions: N/A.		

- (2) Besides the matters above, other resolutions adopted with the approval of two-thirds or more of all Directors, without having been approved by the Audit Committee: No such incident occurred.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest, specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted:

Implementation of recusals of independent directors with respect to motions with which they may have a conflict of interest in 2025		
Date of the Audit Committee	The content of the motion	Name of recused director
April 15, 2025	Exemption of the Non-Competition Limitation on the Newly Elected Directors and their Representatives of the Company.	Ding, Kung-Wha, Cheng, Tien-Chong, Kung, Ju-Chin and Chang, Chia-chi
Reason for recusal: The directors recused themselves from the proposals above where they had a conflict of interest in accordance with Article 11 of the Company's "Audit Committee Charter." Participation in voting: Directors with conflict of interest recused themselves in accordance with the law. The proposals were approved as proposed after the chairperson or the acting chairperson consulted all remaining attending directors and proposed to the Board of Directors for discussion		

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

- (1) Independent Directors and the Chief Internal Auditor contacted and communicate with each other via e-mail, telephone or meetings as needed. Any material abnormal events should be reported to the Independent Directors or prompt a meeting to be convened. Communication channels are diverse and open. The Company submitted the audit report or follow-up report of the previous month in writing to Independent Directors for review. Independent Directors gave responses or opinions based on the necessity of the report. The Chief Internal Auditor of the Company attended regularly the quarterly meetings of the Audit Committee, and reported audits performed and the results to the Independent Directors. The communication records in 2025 are summarized as follows:

Date	Communication method	Communication subject	Recommendations and results
January 14, 2025	Audit Committee	Audit report November 2024.	No opinions. Moved to be presented to the Board of Directors.
February 25, 2025	Meeting	Communication regarding the audited 2024 consolidated financial statements with the governance departments.	No opinions.
	Audit Committee	1. Audit report December 2024. 2. 2024 internal control system effectiveness assessment and "Internal Control System Statement".	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion.
April 15, 2025	Audit Committee	Audit report January-February 2025.	No opinions. Moved to be presented to the Board of Directors.
May 8, 2025	Meeting	Communication regarding the 2025 Q1 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
	Audit Committee	Audit report March 2025.	No opinions. Moved to be presented to the Board of Directors.
June 6, 2025	Audit Committee	Audit report April 2025.	No opinions. Moved to be presented to the Board of Directors.
July 15, 2025	Audit Committee	Audit report May 2025.	No opinions. Moved to be presented to the Board of Directors.
August 6, 2025	Meeting	Communication regarding the 2025 Q2 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
	Audit Committee	Audit report June 2025.	No opinions. Moved to be presented to the Board of Directors.
October 13, 2025	Audit Committee	Audit report July-August 2025.	No opinions. Moved to be presented to the Board of Directors.
October 15, 2025	Email	Communication regarding the proposal of 2026 internal audit plan.	No opinions.
November 4, 2025	Meeting	Communication regarding the 2025 Q3 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
	Audit Committee	1. Audit report September 2025. 2. 2026 internal audit plan. 3. "Internal Control System" Amendment.	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion. 3. No opinions. Submitted to the Board of Directors for discussion.

- (2) In addition to reporting to independent directors for the audit or review of financial reports, the Company's CPAs hold at least one legal advocacy briefing at the Company each year to update the financial and taxation laws and the response measures for the corresponding impacts. In normal times, independent directors and CPAs can communicate with each other via e-mail, telephone or meeting at any time as needed. The Company's independent directors communicated well with CPAs. The communication records in 2025 are summarized as follows:

Date	Main Points of Communication	Independent Directors' Opinions
February 25, 2025	<ul style="list-style-type: none"> • Explaining the findings and results of the audit of the 2024 consolidated and parent company only financial statements and communicating key audit matters. • Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
May 8, 2025	<ul style="list-style-type: none"> • Explaining the findings and results of the review of the 2025Q1 consolidated financial report. • Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
August 6, 2025	<ul style="list-style-type: none"> • Explaining the findings and results of the review of the 2025Q2 consolidated financial report. • Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
November 4, 2025	<ul style="list-style-type: none"> • Explaining the findings and results of the review of the 2025Q3 consolidated financial report. • Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.

(III) Corporate governance implementation status and deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons:

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

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(II) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		(II) The Company continuously monitors the shareholding status of directors, managerial officers, and major shareholders with more than 5% of shares. Additionally, through shareholder registers of each time, the Company strives to identify major shareholders and their ultimate controllers. In addition, the stock affairs and investor relation departments maintain strong communication with major shareholders and closely monitor significant matters that may affect shareholding changes.	No difference.
(III) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(III) The Company clearly defines the division of authority and responsibilities between the Company and affiliated enterprises, in order to supervise affiliated enterprises in accordance with regulations such as the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", "Regulations Governing Establishment of Internal Control Systems by Public Companies", "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" and "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", etc., the Company formulated the relevant regulations such as the Group's "Corporate Governance Best Practice Principles", "Internal Control Systems", "Procedures for Lending Funds and Endorsement & Guarantee", "Procedures for Acquisition and Disposal of Assets", "Regulations Governing Monitoring of Subsidiaries", "Regulations Governing Subsidiaries' Operations", "Rules of Financial and Business Matters Between Related Party", etc. The Company constructs appropriate firewalls based on risk assessment for continual implementation and control.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(IV) In addition to complying with the requirements of the "Securities and Exchange Act", the Company's employees, managerial officers, and directors shall also follow the Company's "Code of Ethical Conduct," "Procedures for Handling Material Inside Information," and "Procedures for Ethical Management and Guidelines for Conduct," etc. Relevant personnel are prohibited from using undisclosed information for insider trading, or disclosing such information to others to prevent insider trading. Furthermore, the Company values shareholders' rights to information and insider trading prevention, so the Company amended Article 10 of the "Corporate Governance Best Practice Principles" in 2022 accordingly, stipulating that directors may not trade the Company's stock during the blackout period within 30 days prior to the announcement of the annual financial reports and within 15 days prior to the announcement of the quarterly financial reports. This internal regulation strengthens corporate governance by proactively preventing insider trading. Additionally, the Company's stock affairs unit reminds directors in advance to comply with the restriction before each blackout period.	No difference.
III. Composition and responsibilities of the Board of Directors (I) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	V		(I) Please refer to Chapter 2. Corporate Governance Report I. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices (I). Information on Directors 5. Diversity and Independence of the Board of Directors.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		(II) In addition to the Company establishing the Remuneration Committee and the Audit Committee as required by law, the Board of Directors passed resolutions related to the following matters on November 14, 2023: 1. In order to improve the functions of the Board of Directors and strengthen the management mechanism, a "Nominating Committee" was established under the Board of Directors on November 14, 2023. 2. In order to implement the concept of sustainable management and improve the Company's management system in the three major areas of environmental protection, social responsibility, and corporate governance to achieve the goal of sustainable development, a "Sustainable Development Committee" was established under the Board of Directors on November 15, 2023. Considering the functionality of duties and combining strengthened assessment and analysis of sustainability-related risks, the "Risk Management Committee" was abolished on November 15, 2023. The governance mechanism of the Risk Management Committee was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system and move towards the goal of sustainable development.	No difference.
(III) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance	V		(III) On August 10, 2016, the Board of Directors pass the "Rules for Board of Directors Performance Assessments", and amended it on August 7, 2020. The evaluation scope includes the performance evaluation of the Board of Directors, individual Board members and functional committees. The evaluation method may include the internal evaluation of the Board of Directors, the self-evaluation of the Board members, and entrusting external professional institutions and experts or using other appropriate methods for performance evaluation; the measurement items of the Board's performance evaluation include the following five aspects: 1. Participation in the operation of the Company.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
<p>evaluations to the board of directors and used them as reference in determining salary / compensation for individual directors and their nomination and additional office terms?</p> <p>(IV) Does the company regularly evaluate the independence of CPAs?</p>	V		<p>2. Improvement of the quality of the Board of Directors' decision making. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control.</p> <p>It is implemented by the Company's stock affairs unit to evaluate the internal performance of the overall Board of Directors after the end of the year, and the results will be used as a reference for future selection or nomination of Directors and remuneration of Directors.</p> <p>In early 2026, the Company completed the overall Board of Directors internal evaluation, the self-evaluation of individual board members, as well as the self-evaluation of the Remuneration Committee, the Audit Committee, the Nominating Committee, and the Sustainable Development Committee for 2025. The results of the evaluations were discussed and approved by the Nominating Committee and Board of Directors on March 31, 2026. For the content of the evaluation results, please refer to "Implementation of self-evaluations of the Company's Board of Directors and Functional Committees in Chapter 2. Corporate Governance Report III. Implementation of corporate governance (I) Board of Directors "Implementation of self-evaluations of the Company's Board of Directors and Functional Committees" in the Annual Report.</p> <p>(IV) The Company's accounting firm is PricewaterhouseCoopers Taiwan. The firm's independence policy requires all employees to complete the annual statement of compliance with independence and risk management policies regularly each year, and they must also self-inspect for any violation before accepting tasks. In addition, the Company has established independence evaluation items after referencing Article 47 of the Certified Public Accountant Act on independence, as well as the contents of "Integrity, Objectivity and Independence" in Bulletin No. 10 of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China.</p>	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>The Company's Audit Committee regularly assesses the independence and suitability of CPAs regularly every year and reports the results to the Board of Directors. The most recent assessment has been approved by the Audit Committee on March 3, 2026, and submitted to the Board of Directors for resolution.</p> <p>The items of the CPA independence evaluation are as follows:</p> <ol style="list-style-type: none"> 1. The CPA and the Company's representative or manager are spouses, direct blood relatives, direct relatives by marriage, or relatives within the second degree of kinship. 2. The CPA or their spouse and minor children invest or share financial interests with the Company and/or have capital loans from the Company. 3. Is the person employed by the Company to work as a regular employee, or to receive a fixed salary or serve as a director 4. The reference audit quality indicators (AQIs) include items such as audit experience, training hours, auditor workload, audit effort, results of engagement quality control reviews (EQCR), quality control support capabilities, non-audit services, familiarity with the client, external inspection findings and sanctions, improvement plans or initiatives, and whether there are instances of auditor incompetence, sanctions, or compromising independence. <p>The assessment concludes that both Hsu, Sheng-Chung and Wang, Sung-Tse CPAs of PricewaterhouseCoopers Taiwan, have no financial interest or business relationship other than fees for audit and taxation services with the Company. The independence requirements have also been met by their family members. Therefore, they meet the evaluation criteria for independence and competency, and are capable of serving as the Company's auditors for financial statements. The CPAs are rotated after a certain period. The Company has not appointed the same CPA for five consecutive years.</p>	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
IV. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility for corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings as required by law, and compiling minutes of board meetings and annual general meetings)?	V		<p>In order to implement corporate governance, facilitate the Board to play its due role, and safeguard the rights and interests of investors, the Board approved the appointment of Senior Vice President Hsu, Wen-Hung as the Company's corporate governance supervisor on May 8, 2019, which is the highest supervisor on the corporate governance related matters, and the stock affairs unit shall directly report to her. Senior Vice President Hsu, Wen-Hung is the Company's managerial officer and has over 20 years of experience in finance, stock affairs, or meeting management in public companies.</p> <p>Key responsibilities:</p> <ol style="list-style-type: none"> 1. Organize board meetings and general meetings according to the law. 2. Compile board meeting and general meeting minutes. 3. Help directors take office and participate in continuing education. 4. Provide business information for directors as needed for performing their duties. 5. Assist directors with legal compliance. 6. The review results of whether the independent director's qualifications during nomination, appointment, and their term of service comply with the relevant laws and regulations are reported to the Board of Directors. 7. Handle matters related to the change of directors. 8. Other duties pursuant to the Articles of Incorporation or other contracts. <p>Status of continuing education of corporate governance supervisor in 2025, please refer to Chapter 2. Corporate Governance Report III. Implementation of corporate governance (VII) Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance may also be disclosed.</p>	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and properly respond to corporate social responsibility issues of concern to the stakeholders?	V		<ol style="list-style-type: none"> 1. The Company continues to engage with stakeholders to establish communication and response measures for sustainability issues. The Company identifies important stakeholders through the 5 aspects of the AA1000 SES standard, which are "responsibility, impact, tension, multiple perspectives, and dependence". After evaluation and discussion by the Company's sustainability-related functional supervisors, the Company confirms the types of important stakeholders as shareholders/banks, customers, employees, vendors, and other suppliers. 2. The five types of stakeholders hold different meaning and engagement towards the Company's operational activities. Different departments will conduct negotiation through the various communication methods. The various forms of communication and negotiation continued to be implemented, which produced various results. 3. For the negotiation methods of the five types of stakeholders and results, please refer to pages 25 to 26 of the 2024 Sustainability Report. 4. The Company reported the communication status with the stakeholders in 2024 to the Board of Directors on August 6, 2025. 	No difference.
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company has appointed the stock transfer agency of the Grand Fortune Securities Co., Ltd. to handle the matters of the Company's Shareholders' Meetings.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
VII. Information Disclosure				
(I) Has the company established a corporate website to disclose information regarding its financial, business and corporate governance status?	V		(I) The Company has set up a company website (www.wtmec.com), and the Company's financial business and corporate governance status are irregularly disclosed and updated for access by investors.	No difference.
(II) Does the company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information	V		(II) The Company has set up webpages in three languages: Traditional Chinese, Simplified Chinese, and English, and provides dedicated e-mail addresses for various businesses. In addition, the Company has established the "Procedures for Handling Material Inside Information" to provide a good internal material information processing and disclosure mechanism, and implement the spokesperson system. The various responsible units shall announce material information according to the aforementioned procedures and related laws and regulations. Besides announcing the monthly consolidated revenue, the Company also regularly or irregularly holds physical or online investor conferences and announces quarterly financial forecasts. All of the information are disclosed on the Market Observation Post System or the Company's website to improve the Company's information transparency.	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?	V		(III) The Company announces and files its annual financial report and first, second, and third quarterly financial reports within the deadlines prescribed by applicable regulations.	No difference.
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards,	V		(I) For employee benefits and employee care, please refer to "Chapter 4. Overview of Operations V. Labor relations" in the annual report. (II) Investor relations, supplier relations, and rights of stakeholders: The Company has established the corporate social responsibilities related policies and codes, such as "Corporate Governance Best Practice Principles", "Supplier Code of Conduct", "Sustainable Development Best Practice Principles", "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct," etc., in order to implement corporate governance. Please refer to "Chapter 2. Corporate Governance Report III. Implementation of Corporate Governance (V) Implementation of sustainable development, difference with the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons" in the annual report for more information. (III) Continuing education of directors: The continuing education courses taken by the Company's directors in 2025 are in compliance with the "Directions for the Implementation of Continuing Education for Directors and	No difference.

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?			<p>Supervisors of TWSE Listed and TPEX Listed Companies", so that directors will fulfill their fiduciary duties and exercise the due care of a good administrator. Please refer to Chapter 2. Corporate Governance Report III. Implementation of corporate governance (VII)Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance may also be disclosed.</p> <p>(IV) Implementation of risk management policies and risk measurement standards:</p> <ol style="list-style-type: none"> 1. Risk management policy: For the purpose of enforcing the Company's risk management mechanisms and strengthening corporate governance while reasonably assuring the Company's strategies, plans, and targets are achieved, the Board of Directors passed the risk management policy on January 5, 2021. The policy provides the top principles for risk management. The policy covers the purpose of management, the scope of risks, organizational structure and responsibilities, management procedures, risk categories, and risk management operations and implementation evaluation. Risks arising from the business activities are kept within the range of tolerance in order to achieve sustainability and stability. 2. Implementation of risk measurement standards: The Company has established the Risk Management Committee in 2020, which is responsible for reviewing the suitability of the risk management policies and risk management framework, reviewing material risk issues and management strategies, and supervising the improvement mechanisms. To strengthen the assessment and analysis of sustainability-related risks and enable each functional committee to effectively fulfill its duties and functions, the Company established the "Sustainable Development Committee" under the Board of Directors on November 15, 2023. The management mechanism of the Risk Management Committee 	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system. The "Risk Management Committee" was abolished on the same day.</p> <p>All proposals involving the important business policies, major investment projects, endorsements and guarantees, loans to others, and bank loans must be evaluated and analyzed by the appropriate departments in charge and passed by the Board of Directors before execution. The Auditing Office will formulate annual audit plans based on the risk assessment results, and execute the plans accordingly to enforce oversight measures and monitor risk management practices.</p> <p>3. Risk analysis and assessment: Please refer to "Chapter 5. Review and Analysis of the Company's Financial Position and Financial Performance, and Risk Factors VI. Risk analysis and assessment for the most recent fiscal year and up to the date of publication of the annual report" in the annual report for details.</p> <p>(V) Customer policy implementation: The Company has established the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" to comply with the business activities of ethical management practices. Please refer to "I. Business activities of Chapter 4. Overview of Operations" in the annual report.</p> <p>(VI) Status of purchase of liability insurance by the Company for directors and supervisors: The Company has procured directors and key personnel liability insurance for 2025 with a coverage limit of USD 50 million. As of the date of the annual report, the policy has not yet expired, and the Company will complete the renewal process before the expiration and report the key details of the policy at the next Board meeting.</p>	

Evaluation Item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
<p>IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.</p> <p>The Company has achieved a top 5% ranking among listed companies in the Corporate Governance Evaluation for five consecutive terms (from the 7th to the 11th term). The Company will continue to assess potential improvement measures for the items that have not yet been scored.</p>				

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

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

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

The Company's Remuneration Committee currently comprises three members, all members meet the expertise and independence requirements, and were reappointed in coordination with the term of the Board of Directors on June 6, 2025. Independent Directors Kung, Ju-Chin, Ding, Kung-Wha, and Cheng, Tien-Chong are serving as the members of the 6th Remuneration Committee. Among them, Independent Director Kung, Ju-Chin serves as the convener and chairperson. The Committee convenes at least twice a year and held four meetings in 2025.

Members of the Remuneration Committee:

March 31, 2026

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

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

Focus of work:

- (1) Reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors and managerial officers of the Company.
- (2) Assessing the degree to which performance goals for the directors and managerial officers of the Company have been achieved, setting the types and amounts of their individual compensation based on the results of the reviews conducted in accordance with the performance assessment standards.
- (3) Reviewing the list of employee stock options to employees who hold positions as managerial officers of the Company or Directors of the Company entitled to options and their respective number of options to be granted and common shares eligible for subscription.

- (4) Reviewing the list of employee restricted stock awards for employees who hold positions as managerial officers or Directors of the Company and the number of shares each may be granted.

Operations of the Remuneration Committee:

- (1) There are 3 members in the Company's Remuneration Committee.
 (2) Current term of office: From June 6, 2025 to May 27, 2028. In the most recent year (2025), the Remuneration Committee met 4 times (A), and the members' qualifications and attendance are as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Convener	Kung, Ju-Chin	4	0	100%	Re-appointed for consecutive terms on June 6, 2025.
Committee Member	Ding, Kung-Wha	4	0	100%	Re-appointed for consecutive terms on June 6, 2025.
Committee Member	Cheng, Tien-Chong	4	0	100%	Re-appointed for consecutive terms on June 6, 2025.

Other information required to be disclosed:

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

Term and date	Agenda
The 11th meeting of 5th term January 14, 2025	1. The Managerial Officers' 2024 Year-end Bonuses and Performance Bonuses. 2. The Managerial Officers' 2025 Salaries.
The 12th meeting of 5th term February 25, 2025	1. The 2024 Distribution of Employees and Directors' Compensation. 2. The 2024 Allocation of Individual Director's Compensation.
The 1st meeting of 6th term October 13, 2025	The Establishment of "2025 Employee Stock Option Plan for Issuance of New Common Shares in the Form of Global Depository Shares" and the managerial officers' subscription.

Term and date	Agenda
The 2nd meeting of 6th term November 4, 2025	<ol style="list-style-type: none"> 1. The First Issuance of Employee Restricted Stock Awards for 2025 and the List of Employees who Hold Positions as Managerial Officers of the Company or Directors of the Company and the Number of Shares Each May Be Granted. 2. The Total Number of Options to be Issued, the List of Employees who Hold Positions as Managerial Officers of the Company or Directors of the Company Entitled to Options and Their Respective Number of Options to be Granted and Common Shares Eligible for Subscription under the Second Issuance of the Employee Stock Options of 2024.
<p>Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members.</p> <p>The Company's handling of member opinions: Submitted to the Board of Directors for discussion and approved by resolution of all attending directors.</p>	

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

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

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

- (1) Select and review suitable candidates for directors, evaluate the independence of Independent Directors, and propose a list of candidates to the Board of Directors.
- (2) Review the performance evaluations for the Board of Directors, various committees, and Directors.
- (3) Evaluate the independence of Independent Directors every year.
- (4) Plan and implement continuing education programs for Directors.
- (5) Other matters to be handled by the Committee according to Board of Directors’ instruction.

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

- (1) The Company's Nominating Committee is composed of 3 members.
- (2) Current term of office: From June 6, 2025 to May 27, 2028, a total of 4 (A) Nominating Committee meetings were held in the most recent year (2025). The member qualifications, experience, attendance, and discussed matters are as follows:

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

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

Other information required to be disclosed:

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

Term and date	Agenda
The 4th meeting of 1st term February 25, 2025	The Performance Evaluation of the Board of Directors and Functional Committees for 2024.
The 5th meeting of 1st term April 15, 2025	The Nomination and Review of Candidates for the Eleventh Directors and Independent Directors.
The 1st meeting of 2nd term July 15, 2025	The 2025 Director Training Program.
The 2nd meeting of 2nd term August 6, 2025	Note.
<p>Note: This meeting only includes a report item (Report on the Qualifications and Independence of Newly Elected Independent Directors) with no discussion items.</p> <p>Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members.</p> <p>Nominating Committee members' suggestions or objections: None.</p> <p>The Company's handling of member opinions: Submitted to the Board of Directors for discussion and approved by resolution of all attending directors.</p>	

3. Composition and operations of the Sustainable Development Committee

In order to implement the sustainable management concepts and establish a sound operational framework in the areas of environmental protection, social responsibility, and corporate governance to achieve sustainable development goals, the Company resolved during the Board meeting on November 14, 2023, to establish the “Sustainable

Development Committee” on November 15, 2023. The “Sustainable Development Committee Charter” was formulated. The Committee operates as a functional committee under the Board of Directors. It consists of at least three members appointed by the board, with more than half being independent directors. Currently, the Committee has five members, including the Chairman, one director, and three independent directors. Considering the functionality of duties and combining strengthened assessment and analysis of sustainability-related risks, it was resolved on the same day to abolish the “Risk Management Committee” on November 15, 2023. The governance mechanism of the Risk Management Committee was integrated into the operations of the Sustainable Development Committee to continuously improve the Company's risk management system and move towards the goal of sustainable development. Two functional groups, the "Sustainable Development Team" and the "Risk Management Team," are established under the Committee. The groups are now headed by Mr. Willie Sun, Chief Sustainability Officer, and Mr. Steve Lin, Chief Financial Officer, respectively, to implement the promotion and execution of sustainable development actions.

The responsibilities of the Committee include:

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

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

- (1) The Company's Sustainable Development Committee is composed of 5 members.
- (2) Current term of office: From June 6, 2025 to May 27, 2028, a total of 4 (A) Sustainable Development Committee meetings were held in the most recent year (2025). The member qualifications, experience, attendance, and discussed matters are as follows:

Title	Name	Professional qualifications and experience	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Convener	Hsu, Wen-Hung	<ul style="list-style-type: none"> Familiar with net-zero emissions and international sustainability trends, with the competency to formulate corporate net-zero transition and sustainable development strategies. Has strong grasp of board-level sustainability governance concepts, coupled with proficiency in corporate governance and legal compliance. 	4	0	100%	Director
Committee Member	Cheng, Wen-Tsung	<ul style="list-style-type: none"> Well-versed in net-zero transition trends and sustainability strategies, with the ability to oversee sustainable management across the corporation and its supply chain. Has in-depth understanding of stakeholder concerns, capable of communicating and supervising sustainability risks and transition topics. 	4	0	100%	Chairman
Committee Member	Ding, Kung-Wha	<ul style="list-style-type: none"> Competent in board-level sustainability governance and compliance, with the ability to supervise the implementation of sustainability strategies and communicate effectively with stakeholders. Proficient in corporate sustainability and ESG risk management, capable of integrating climate change and sustainability considerations into board-level decision-making. 	4	0	100%	Independent Director

Title	Name	Professional qualifications and experience	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Committee Member	Cheng, Tien-Chong	<ul style="list-style-type: none"> • Capable of designing corporate transition strategies by leveraging AI and automation technologies to drive sustainable enterprise development. • Possess strong communication and engagement skills on sustainability issues and supply chain management, and is able to effectively interact with management and stakeholders while overseeing the implementation of corporate strategies. 	4	0	100%	Independent Director
Committee Member	Kung, Ju-Chin	<ul style="list-style-type: none"> • Possesses comprehensive knowledge of corporate sustainability and ESG risk management, with the ability to assess the impact of climate change and net-zero transition on business operations and integrate the findings into board-level decision-making. • Possesses expertise in optimizing financial and tax compliance and corporate succession frameworks, ensuring financial stability and the long-term interests of stakeholders throughout the sustainable growth process. 	4	0	100%	Independent Director

Other information required to be disclosed:

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

Term and date	Agenda
The 5th Meeting of the 1st Term February 25, 2025	Note.
The 6th Meeting of the 1st Term May 8, 2025	Note.
The 1st Meeting of the 2nd Term August 6, 2025	The 2024 Sustainability Report.
The 2nd Meeting of the 2nd Term November 4, 2025	Note.
<p>Note: This meeting only includes a report item (update on greenhouse gas inventory and verification and update on implementation report of the Company's introduction plan of IFRS Sustainability Disclosure Standards) with no discussion items.</p> <p>Resolutions of the matters above: Approved as proposed after the chairperson consulted all attending members.</p> <p>Sustainable Development Committee members' suggestions or objections: None.</p> <p>The Company's handling of member opinions: Submitted to the Board of Directors for discussion and approved by resolution of all attending directors.</p>	

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

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
I. Does the Company have a governance structure for promoting sustainable developments and exclusively (or concurrently) dedicated units to be in charge of proposing and enforcing sustainable development, and let the Board of Directors entrust the high-ranking management with the implementation and supervise the status?	V		<ol style="list-style-type: none"> 1. Organization and Responsibilities of the Sustainable Development Committee: In order to implement the concept of sustainable management and improve the Company's operating system in the three major areas of environmental protection, social responsibility and corporate governance, and to achieve the goal of sustainable development, the Board of Directors of the Company resolved on November 14, 2023, to establish the "Sustainable Development Committee", which is a functional committee under the Board of Directors. The Committee is composed of at least three members appointed by the Board of Directors, more than half of whom are independent directors. There are currently five members, consisting of the Chairman, one director, and three independent directors. Two functional teams, the "Sustainable Development Team" and the "Risk Management Team", are established under the Committee. The teams are headed by Mr. Willie Sun, Chief Sustainability Officer, and Mr. Steve Lin, Chief Financial Officer, respectively, to implement the promotion and execution of sustainable development actions. 2. The Sustainable Development Team consists of personnel from the administration, investor relation, human resources, finance, R&D, logistics, IT, WT Foundation, and Welfare Committee. The Team is supported by professional certification institutions and sustainable development guidance organizations to completely implement an ESG system in Taiwan and introduce international regulations. 3. The mission of the "Sustainable Development Committee" primarily involves proposing and implementing sustainable development policies, systems, or relevant management guidelines, as well as specific implementation plans. It also includes compiling annual ESG (Environmental, Social, and Governance) reports, participating in and monitoring discussions on sustainability and climate change trends, and engaging in discussions and participation related to sustainability development in areas such as environment, corporate governance, and social impact, including initiatives such as the Sustainability Accounting Standards Board (SASB) 	No difference.

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>and IFRS Sustainability Disclosure Standards. This allows the Committee to stay ahead of trends and developments in a timely manner.</p> <p>4. The Company has formulated the “Sustainability Report Preparation and Verification Operating Procedures” in accordance with the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” of the Taiwan Stock Exchange, which was approved by the Board of Directors on April 7, 2022. It provides the framework for the Sustainability Development Committee to execute relevant operational procedures.</p> <p>5. The Sustainable Development Team reported the ESG implementation performance and key findings to the Board of Directors on August 6, 2025. At the same time, the Board of Directors supervises the Company in formulating strategic goals and management guidelines for sustainable development, and formulates review plans as necessary to implement the Company's concept and promotion of sustainable development.</p> <p>6. The Company published the 2024 Sustainability Report in August 2025. The specific implementation plan and results can be found on the Company's website, where the Chinese/English report can be downloaded as a PDF.</p>	
II. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	V		<p>1. The Company discloses the economic, social, and environmental performance of the group's operating locations in Taiwan, as well as subsidiaries oversea, as all entities under the consolidated statements.</p> <p>2. The Company assesses risks associated with important issues based on the sustainable development principle of materiality, and the established risk management policies are as follows:</p>	No difference.

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No	Summary										
			<table border="1"> <thead> <tr> <th>Important issue</th> <th>Risk assessment</th> <th>Risk management policy</th> </tr> </thead> <tbody> <tr> <td>The environment</td> <td>Climate change</td> <td>The Company supported the Paris Agreement, supporting and disclosing information related to the Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB). The Company is improving the transparency of sustainability information and performance year over year. Refer to Pages 125 to 128 of the 2024 Sustainability Report on the Company's website for details.</td> </tr> <tr> <td>Community</td> <td>Occupational safety</td> <td> <ol style="list-style-type: none"> In order to fully implement employee health and safety protection, prevent occupational disease and injury, and reduce operational risks, the Company has established health and safety management personnel according to the law. The personnel reviews the environmental health and safety targets and management plans every year, which are implemented by the responsible units. The measures are managed and the results are reviewed to ensure continuous improvement. Implementation of prevention plans for various hazards: Human hazards, abnormal workload, illegal </td> </tr> </tbody> </table>	Important issue	Risk assessment	Risk management policy	The environment	Climate change	The Company supported the Paris Agreement, supporting and disclosing information related to the Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB). The Company is improving the transparency of sustainability information and performance year over year. Refer to Pages 125 to 128 of the 2024 Sustainability Report on the Company's website for details.	Community	Occupational safety	<ol style="list-style-type: none"> In order to fully implement employee health and safety protection, prevent occupational disease and injury, and reduce operational risks, the Company has established health and safety management personnel according to the law. The personnel reviews the environmental health and safety targets and management plans every year, which are implemented by the responsible units. The measures are managed and the results are reviewed to ensure continuous improvement. Implementation of prevention plans for various hazards: Human hazards, abnormal workload, illegal 	
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
				<p>infringement, labor health services plan, and maternal health protection plan.</p> <p>3. The company has established Occupational Safety and Health Policy in 2024 in order to minimize occupational safety and health impacts. We are dedicated to creating a healthy and safe working environment in collaboration with all employees, suppliers, and contractors, fostering a friendly workplace and sustainable operations.</p>
			Corporate governance	<p>Compliance with social and economic regulations</p> <p>By establishing governance structures and implementing robust internal control mechanisms, the Company ensures full compliance with applicable laws and regulations across all personnel and operations.</p>
			Stakeholder communication	<p>1. Establish a stakeholder section to provide a channel for stakeholder to ask questions, lodge complaints, or make suggestions.</p> <p>2. Continue to engage with stakeholders to build a communication and response mechanism for sustainability issues.</p>
			Information security	<p>The Company is committed to delivering secure and reliable products and services</p>

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
				<p>that safeguard the interests of customers, shareholders, and business partners. Core services are architected on clustered and distributed frameworks, eliminating single points of failure (SPOF) to ensure operational continuity in the event of contingencies or force majeure.</p> <p>To protect corporate assets and uphold the three foundational principles of information security—Confidentiality, Integrity, and Availability—the Company has established a multi-layered defense-in-depth framework encompassing the following measures:</p> <ol style="list-style-type: none"> 1. Information Security Culture: The Company fosters a robust security culture through regular training programs, targeted awareness campaigns addressing emerging threats—including those posed by generative AI—and periodic social engineering simulations. Adherence to the Information Security Code of Conduct and standardized incident reporting procedures is strictly enforced across all levels of the organization. 2. Endpoint and Perimeter Protection: The Company has deployed Endpoint Detection and Response (EDR) solutions enterprise-wide, integrated

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
				<p>with next-generation firewalls equipped with application-layer awareness and threat intelligence capabilities, enabling proactive defense against external intrusions. In addition, the Company is progressively implementing a Zero Trust architecture to further strengthen access control mechanisms.</p> <p>For further details, please refer to the Company’s website: https://www.wtmec.com/corporate-governance/risk-management/information-risk/</p>
			Anti-corruption	<p>In 2023, the Company established “Anti-corruption, Anti-bribery & Anti-money laundering Policy”, and revised the “Ethical Corporate Management Best Practice Principles”, in order to align with global corporate governance and anti-corruption concepts and frameworks. The Company has adopted a zero-tolerance policy for corruption and has provided an official whistleblowing mechanism, establishing free communication channels, such as the WT Microelectronics website professional ethics violation reporting section and internal reporting email.</p> <p>The Company requires the implementation of ethics and integrity training internally.</p>

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies						
	Yes	No	Summary							
			<p>The Group conducted training on “Code of Conduct and Ethics Policies” for all employees. The content covered human rights topics, with a total of 7,723 participations completing the course. Furthermore, new employees must complete courses on important management regulations, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles (originally the Corporate Social Responsibility Best Practice Principles), Ethical Corporate Management Best Practice Principles, Code of Ethics, Procedures for Ethical Management and Guidelines for Conduct, and Supplier Code of Conduct.</p> <p>In 2025, the total training hours for the Code of Conduct and Ethics Policies amounted to 7,723 hours, with a total of 7,723 training attendances. 23 subcontractor workers has also completed the training.</p> <table border="1"> <thead> <tr> <th></th> <th>The number of personnel scheduled for training</th> <th>The number of personnel completed the training</th> </tr> </thead> <tbody> <tr> <td>Full-time employees</td> <td>7,723</td> <td>7,723</td> </tr> </tbody> </table>		The number of personnel scheduled for training	The number of personnel completed the training	Full-time employees	7,723	7,723	
	The number of personnel scheduled for training	The number of personnel completed the training								
Full-time employees	7,723	7,723								

Evaluation Item	Implementation status						Discrepancy with industry standards in sustainable development practices and reasons for listed companies	
	Yes	No	Summary					
					Contractor personnel	23	23	
<p>III. Environmental issues</p> <p>(I) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?</p>	V		(I) Starting from 2025, the Company has officially adopted the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard), jointly published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), for its greenhouse gas inventory. The organizational boundary has been expanded to include the parent company and all subsidiaries within the consolidated financial statements. The relevant data is expected to be assured by a third party, BSI Taiwan (British Standards Institution), in April 2026, in accordance with procedures accredited by ANAB. Scope 1, Scope 2, and Scope 3 Category 3 (Fuel- and Energy-Related Activities) are subject to limited assurance.				No difference.	
<p>(II) Does the Company endeavor to improve energy usage efficiency and use renewable materials which have a low impact on the environment?</p>	V		<p>(II) The Group continues to vigorously promote various energy reduction measures and initiatives to minimize environmental impact. These include the progressive replacement of high-energy-consuming equipment, increasing the recycling and reuse rates of paper and packaging materials, prioritizing the procurement of green products and high-efficiency energy-saving equipment, installing energy-saving controllers on various facilities, increasing the proportion of renewable energy usage, and encouraging employees to replace conventional fuel vehicles with electric vehicles, thereby achieving more effective utilization of energy and natural resources.</p> <p>1. In 2025, the electricity consumption intensity per unit of revenue was 21.36 kWh per million TWD. As the 2025 verification scope was expanded to cover the entire Group, the electricity intensity is not directly comparable with the 2024 figure due to differences in inventory boundaries. In 2026, the Group will continue to reduce energy consumption, increase the proportion of renewable</p>				No difference.	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No											
			<p>energy, and maintain the target of a 2% annual reduction in electricity consumption to optimize energy efficiency.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total power consumption (kWh)</th> <th>Operating electricity consumption (kWh/million TWD)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>2,927,311</td> <td>3.051</td> </tr> <tr> <td>2025</td> <td>25,163,054</td> <td>21.36</td> </tr> </tbody> </table> <p>Note: The 2024 verification scope covered Taiwan operations and the Hong Kong and Singapore logistics centers. The 2025 verification scope has been expanded to include all Group operating locations, with verification conducted by BSI Taiwan Branch (BSI Taiwan).</p> <ol style="list-style-type: none"> In 2025, the total amount of green procurement declarations in Taiwan was NT\$50.99 million, representing an increase of 257% compared to 2024 (NT\$14.28 million). Procurement of eco-labeled laptops and servers in China and overseas regions totaled NT\$14.31 million, an increase of 136% compared to 2024 (NT\$10.48 million). Provides monthly electricity subsidy allowances to Taiwan-based employees who own electric vehicles, encouraging staff to replace conventional fuel vehicles with electric vehicles and participate in carbon reduction initiatives. In 2024, the Shanghai office invested RMB 1.428 million to install a 100 kW rooftop solar photovoltaic system, which continues to operate. In 2025, the system generated 115,840 kWh of electricity, primarily for on-site self-consumption. 	Year	Total power consumption (kWh)	Operating electricity consumption (kWh/million TWD)	2024	2,927,311	3.051	2025	25,163,054	21.36	
Year	Total power consumption (kWh)	Operating electricity consumption (kWh/million TWD)											
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies																			
	Yes	No	Summary																				
(III) Does the company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues?	V		(III) The climate change risks and issues caused by global warming may create unexpected operational impacts. Please refer to “Chapter 2 Corporate Governance Report III. Implementation of corporate governance Climate-related information of TWSE/TPEX listed companies”.	No difference.																			
(IV) Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for greenhouse gas emission reduction, water use reduction, and other waste management?	V		<p>(IV) Each operating location of the Group’s individual entities and consolidated subsidiaries has completed greenhouse gas inventory covering Scope 1, Scope 2, and Scope 3 in accordance with the GHG Protocol Corporate Standard, and has obtained external verification by BSI Taiwan Branch (BSI Taiwan).</p> <p>1. Greenhouse gas emissions (Market-Base) in the most recent 2 years are as follows:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Type 1 (CO₂e-t)</th> <th>Type 2 (CO₂e-t)</th> <th>Emission intensity (CO₂e-t/million NTD)</th> <th>Categories 3 to 6 (CO₂e-t)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">2024 (Verified regions)</td> <td>101.7286</td> <td>1,388.7021</td> <td rowspan="2">0.0017</td> <td rowspan="2">19,956.2623</td> </tr> <tr> <td colspan="2">1,490.4307</td> </tr> <tr> <td rowspan="2">2025 (Verified regions)</td> <td>1,048.6029</td> <td>6,481.1154</td> <td rowspan="2">0.0064</td> <td rowspan="2">2,948.1183</td> </tr> <tr> <td colspan="2">7,529.7183</td> </tr> </tbody> </table> <p>2. In 2025, due to the expansion of the inventory boundary to cover all operational sites across the Group, the Scope 1 and Scope 2 greenhouse gas emissions totaled 7,529.7183 tonnes CO₂e, an increase of 6,039.2876 tonnes CO₂e</p>	Year	Type 1 (CO ₂ e-t)	Type 2 (CO ₂ e-t)	Emission intensity (CO ₂ e-t/million NTD)	Categories 3 to 6 (CO ₂ e-t)	2024 (Verified regions)	101.7286	1,388.7021	0.0017	19,956.2623	1,490.4307		2025 (Verified regions)	1,048.6029	6,481.1154	0.0064	2,948.1183	7,529.7183		No difference.
Year	Type 1 (CO ₂ e-t)	Type 2 (CO ₂ e-t)	Emission intensity (CO ₂ e-t/million NTD)	Categories 3 to 6 (CO ₂ e-t)																			
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>compared to 2024. However, when compared with the Group-wide self-inventory data for 2024 (7,446.02 tonnes CO_{2e}), the increase was only approximately 0.99%, indicating that overall emissions have remained stable despite the significant expansion of the organizational boundary.</p> <p>3. Regarding Scope 3, the Group completed inventories across seven categories in FY2025, with the scope of each category covering different countries and regions. These categories include Fuel- and Energy-Related Activities (Category 3), Capital Goods (Category 2), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), and Downstream Transportation and Distribution (Category 9), with combined emissions totaling 86,167.3494 tonnes CO_{2e} — an increase of 62,976.5102 tonnes CO_{2e} from FY2024, primarily attributable to the significant rise in transportation and distribution volumes resulting from the expanded organizational boundary, as well as the broadened inventory scope for employee commuting. Among these, the Group-wide Fuel- and Energy-Related Activities (Category 3) emissions of 2,948.1183 tonnes CO_{2e} have been subjected to third-party verification by BSI; the remaining categories were internally self-audited.</p> <p>4. In response to the national greenhouse gas reduction strategy and to achieve the sustainable development goal of energy conservation and carbon reduction, the Company established a “Greenhouse Gas Inventory Promotion Committee” to continuously conduct internal GHG inventory verification, monitor actual emission status, and formulate improvement measures. Since 2018, the Company has independently completed GHG inventories and proactively expanded the inventory scope. Starting from 2022, the external verification scope has covered all operating locations of the individual entity and Taiwan-based consolidated subsidiaries, with self-inventory also completed for the individual entity and all consolidated subsidiaries. Beginning in 2025, the external verification scope has been further expanded to include all operating locations of the Group’s individual entity and consolidated subsidiaries.</p>	

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
			<p>5. To complete GHG inventory across all Group operating locations in 2025 and obtain external verification by 2027, the self-inventory process for overseas locations was initiated in 2024. In 2025, the verification scope was expanded to include all operating locations of the Group's individual entity and consolidated subsidiaries. Ongoing monitoring will continue in subsequent years to confirm progress toward the Group's emission reduction targets.</p> <p>6. In recognition of global climate change concerns, responsible resource stewardship, and corporate responsibility, the Company has implemented a systematic approach to GHG emission inventory, registry development, and verification in response to evolving regulatory trends and future reduction requirements. This provides a reference for implementing effective reduction measures, and the Company commits to the following:</p> <ol style="list-style-type: none"> (1) Improve the energy efficiency of operating facilities. (2) Invest in renewable energy and energy storage. (3) Investigate the evaluation and purchase of green energy or other alternative (4) Encouraging outsourced transportation fleets to adopt electric trucks. (5) Collaborating with suppliers to reduce their greenhouse gas emissions. (6) Working with customers and other stakeholders to develop innovative solutions for reducing Scope 3 emissions. <p>7. In 2025, WT Taiwan entered into a contract with an energy company to purchase 297,493 kWh of green electricity, which can be declared to offset 141.0117 tonnes CO_{2e} of market-based carbon emissions. The U.S. operations purchased 200 Renewable Energy Certificates (RECs) totaling 200 MWh in 2025, which can be declared to offset 47.4400 tonnes CO_{2e} of carbon emissions in the U.S. region. The Group will continue to progressively increase the proportion of renewable energy usage in pursuit of its net-zero emissions target by 2050.</p>	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No	Summary										
			<p>8. The Group's primary water consumption consists of circulating water for air conditioning in office areas and domestic water use by employees. A target of reducing water consumption by 1% annually has been established. In 2025, the total water withdrawal across inventoried regions amounted to 108.83 ML (inventoried regions: Taiwan, Hong Kong, South Korea, China, the United States, and Canada). Among these, the Zhonghe headquarters in Taiwan was subject to external verification in both 2024 and 2025. The verified water withdrawal in 2025 was 11.2080 ML, a decrease of 8.74% compared to 2024 (12.28 ML). The Group will continue to engage with the building management committee, promote water conservation awareness among employees, and implement relevant water-saving improvement measures.</p> <p>Water usage in the Zhonghe verification area in Taiwan in the most recent 2 years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total water consumption (million liters)</th> <th>Water use per unit area (million liters/m2)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>12.281</td> <td>0.0007235</td> </tr> <tr> <td>2025</td> <td>11.208</td> <td>0.0006603</td> </tr> </tbody> </table> <p>Note: The inventory scope covers the Taiwan region's Zhonghe headquarters office. As the 2025 data has not been assured by BSI, the actual figures should be referenced from the ESG Report.</p> <p>9. In 2025, the scope of the Group's waste inventory expanded beyond the Taiwan offices and logistics centers in Hong Kong and Singapore to encompass all operational sites in China. Total domestic waste amounted to 213.18 tonnes. Regarding resource recycling, recyclable waste in Taiwan — including ICs, hard drives, and materials from the Nankan warehouse — totaled approximately 5.08 tonnes, 100% of which was processed by qualified vendors for recycling and reuse. Indirect greenhouse gas emissions arising from waste disposal were also calculated. The Scope 3 carbon emissions from domestic waste generated at operational sites in Taiwan, China, Hong Kong, and Singapore totaled 72.4771 tonnes CO₂e in 2025. For waste statistics covering WT Taiwan operational sites</p>	Year	Total water consumption (million liters)	Water use per unit area (million liters/m2)	2024	12.281	0.0007235	2025	11.208	0.0006603	
Year	Total water consumption (million liters)	Water use per unit area (million liters/m2)											
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Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies																				
	Yes	No																						
			<p>and logistics centers in Hong Kong and Singapore, domestic waste increased from 125.07 tonnes in 2024 to 128.72 tonnes in 2025, primarily due to an increase in headcount within the reporting scope. The Group will continue to strengthen waste classification management and data tracking, and improve the environmental performance of waste management across the Group by enhancing resource utilization rates. Waste quantities for the most recent three years are as follows:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Employee life Non-hazardous waste</th> <th>Recycling and reuse Non-hazardous waste</th> <th>Recycling and reuse hazardous waste</th> <th>Total (tons)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>125.444</td> <td>6.98</td> <td>0.09</td> <td>132.47</td> </tr> <tr> <td>2024</td> <td>125.0673</td> <td>21.5088</td> <td>0.87</td> <td>147.4461</td> </tr> <tr> <td>2025</td> <td>213.168</td> <td>4.2039</td> <td>0.88</td> <td>218.2519</td> </tr> </tbody> </table> <p>Note1: The 2024 inventory scope covered Taiwan operations and the Hong Kong and Singapore logistics centers. The 2025 inventory scope has been expanded to include operating locations in China.</p> <p>Note2: Recycled waste consists of 3C products, office equipment, and cardboard packaging materials. To more effectively implement waste management practices, recycled materials in 2025 were tracked through certified contractors using standardized forms to confirm proper handling and processing by waste treatment operators.</p> <p>Note3: The higher recycling volume in 2024 resulted from a concentrated paper and water-based material disposal campaign conducted that year. As this waste stream is batched for consolidated processing once sufficient quantities accumulate, the 2025 recycling volume declined as the next disposal cycle had not yet been reached.</p>	Year	Employee life Non-hazardous waste	Recycling and reuse Non-hazardous waste	Recycling and reuse hazardous waste	Total (tons)	2023	125.444	6.98	0.09	132.47	2024	125.0673	21.5088	0.87	147.4461	2025	213.168	4.2039	0.88	218.2519	
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			<p>Total waste in 2025 was 218.26 tonnes, an increase of 48.0% compared to 2024, primarily due to the expanded inventory scope that incorporated operational sites in China (adding approximately 84.4473 tonnes). Excluding the newly added sites, domestic waste within the original reporting scope increased from 125.07 tonnes to 128.72 tonnes, attributable to an increase in headcount. The Group will continue to monitor the effectiveness of waste reduction and classification management measures.</p> <p>10. The Group has established a Waste Management Policy under which all waste is managed through a centralized system. The Company continuously promotes waste reduction, collaborates with treatment contractors to implement environmentally responsible waste disposal practices, and maintains regular records of waste quantities and disposal data. An annual reduction target of 1% has been set for daily operational waste, and the Company will continue to monitor and review waste reduction effectiveness, refine waste minimization measures, and implement its waste reduction plan. Packaging materials required for logistics operations — such as outer cartons, paper boxes, and cardboard — are selected from materials that are recyclable or naturally biodegradable. The Company actively pursues source reduction and reuses inbound empty cartons for outbound shipment packaging, minimizing waste generation wherever possible.</p>	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
IV. Social issues (I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		<p>(I) The Company is dedicated to promoting a harmonious working environment, fulfilling its corporate social responsibilities, and supports and follows the Universal Declaration of Human Rights, the United Nations Global Compact, the Declaration of Fundamental Principles and Rights at Work and other principles disclosed in the International Bill of Human Rights, together with the Labor Standards Act and related laws and regulations, when establishing internal management regulations. The Company also established the "Social Policy and Code of Conduct" in order to protect the basic human rights of all employees, customers and stakeholders and to safeguard public interests. The selection of vendors for dispatched or contracted labor strictly complies with local legal regulations. We rigorously review supplier qualifications and clearly define labor conditions, compensation, benefits, and safety responsibilities. This ensures that dispatched or contracted personnel receive fair treatment and that their labor rights are protected, thereby fulfilling corporate social responsibility. In addition, when signing a transaction contract with a customer, the Company is also committed to comply with the Responsible Business Alliance (RBA) Code of Conduct, ensuring a safe working environment, that employees are respected and have dignity, environmentally friendly business operations, and ethical conduct.</p> <p>In 2023, the result of the human rights risk assessment conducted by the Company's Taiwan headquarters indicated that there were no high-risk employees related to the 13 items in the following 5 categories. At the same time, WT Microelectronics continues to raise awareness of human rights issues among all employees through various educational and training mechanisms, including promoting of the concepts during new employee orientation and providing related online courses through the E-Learning platform, WT Microelectronics Academy, which employees can access anytime.</p>	No difference.

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies						
	Yes	No	Summary							
(II) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		<p>Human Rights Education Training Implemented in 2025: In 2025, the Group conducted training on “Code of Conduct and Ethics Policies” for all employees. The content covered human rights topics, with a total of 7,723 participations completing the course.</p> <table border="1"> <tr> <td>Items of the human rights risk assessment and management procedure assessment</td> </tr> <tr> <td>* Provide a safe and healthy work environment</td> </tr> <tr> <td>* Elimination of illegal discrimination to ensure the fairness of job opportunities and remuneration</td> </tr> <tr> <td>* Prohibition of child labor</td> </tr> <tr> <td>* Prohibition of forced labor and human trafficking</td> </tr> <tr> <td>* Help employees maintain physical and mental health, achieve work-life balance</td> </tr> </table> <p>(II) 1. The Group complies with the Labor Standards Act and related laws and regulations when setting salary and benefit measures, and provides better leaves and flexible hours than what is required by law. The Group also offers insurance policies and allowances, and encourage different wellness activities to attract and retain top talent.</p> <p>The Group continues to promote workplace diversity and equal opportunities for advancement, without discrimination based on gender, race, age, skin color, nationality, religion, marital status, sexual orientation, physical or mental disability, or any other reason. This promotes equal pay and promotion opportunities for all genders and ethnic groups. Through internal training and career planning, the proportion of female employees in the entire workforce is currently 47.0%, and the proportion of female managers in leadership positions is also 42.2%, promoting women's empowerment in a friendly workplace.</p>	Items of the human rights risk assessment and management procedure assessment	* Provide a safe and healthy work environment	* Elimination of illegal discrimination to ensure the fairness of job opportunities and remuneration	* Prohibition of child labor	* Prohibition of forced labor and human trafficking	* Help employees maintain physical and mental health, achieve work-life balance	No difference.
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			<p>Proportion of managers(according to gender)</p> <table border="1"> <thead> <tr> <th>Gender</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>42.2%</td> </tr> <tr> <td>Male</td> <td>57.8%</td> </tr> </tbody> </table> <p>Proportion of managers(according to age)</p> <table border="1"> <thead> <tr> <th>Age</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Age 30 and below</td> <td>4.6%</td> </tr> <tr> <td>31-49 years old</td> <td>61.6%</td> </tr> <tr> <td>50 and above</td> <td>33.8%</td> </tr> </tbody> </table> <p>In addition to a competitive fixed salary, quarterly or annual variable performance bonuses are paid according to the company's overall business performance, the extent of department specific goal achievement, and personal performance as well as the nature of an individual's role and responsibilities. The variable bonuses are management reviewed regularly for incentive and profit sharing. Long-term incentive bonuses are also made available as a means to defer rewards and create a link between managerial officers and key personnel and the company's long-term performance.</p> <p>Furthermore, the company has been an advocate for sustainable operations and employee stock ownership since September 2020. Employees (members) organize themselves and form the Employee Stock Ownership Committee. Employees will contribute fixed amounts from their monthly salaries, and the company will match their contributions. All contributions will be deposited into the trust accounts, effectively allowing employees and the company to share the fruit of business growth. The system not only makes it easier for the company to retain talent, but also helps employees accumulate wealth and prepare for retirement by saving small but regular sums.</p>	Gender	Percentage	Female	42.2%	Male	57.8%	Age	Percentage	Age 30 and below	4.6%	31-49 years old	61.6%	50 and above	33.8%	
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(III) Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?	V		<p>2. Employee benefit measures of the Group: Please refer to "Chapter 4. Overview of Operations V. Labor Relations" in the annual report.</p> <p>(III) In 2025, the Group calculated occupational safety metrics in accordance with the Occupational Safety and Health Administration (OSHA) methodology. The Total Recordable Incident Rate (TRIR) was 0.16, the Lost Time Injury Rate (LTIR) was 0.12, and the Severity Rate (SR) was 17.51 days (lost days per million work hours). A total of 12 recordable occupational injury cases were recorded during the year, with the primary causes being fall-related injuries (such as slips and falls) and ergonomic injuries (such as lifting and manual handling). Incidents predominantly occurred in warehouse areas and operational sites. Achieving Zero Harm remains the Group's long-term objective. We will continue to strengthen incident reporting mechanisms and enhance safety measures, while promoting employee awareness and the ability to independently identify risks through safety campaigns. The management targets for 2026 are: TRIR below 0.15, LTIR below 0.10, and SR below 15.00.</p> <p>1. Employee safety and health protection and fire prevention measures: Dedicated cleaning staff maintain the workplace environment on a daily basis, with annual workplace disinfection and air conditioning cleaning conducted regularly. A strict access control system with visitor identification and registration is enforced — employees are required to wear identification badges when entering and exiting the office, while visitors and external guests are guided by the reception desk for real-name registration and are not permitted to enter unescorted. Nightly electrical safety inspections are conducted to ensure energy conservation and electrical safety. Security monitoring is carried out in collaboration with a professional security company to provide comprehensive office safety protection.</p>	No difference.

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			<p>Facility Maintenance and Safety Compliance: Professional institutions are commissioned annually to conduct fire safety inspections and submit compliance reports. Licensed professional engineers are engaged in accordance with regulations to perform periodic safety inspections and maintenance. Monitoring is carried out in collaboration with a professional security company to provide comprehensive office safety protection.</p> <p>Fire Safety Prevention and Drills: Designated responsibility zones are established, with monthly fixed-point equipment inspections carried out accordingly. Self-defense fire brigade drills are conducted in March and July each year, and personnel are dispatched to participate in industrial park training sessions to familiarize themselves with the park's evacuation and escape mechanisms, thereby strengthening employees' emergency response and evacuation capabilities.</p> <table border="1"> <tr> <td>Daily</td> <td> <ul style="list-style-type: none"> Cleaning and sanitation of conference rooms and public areas. Daily fire source inspections. Dedicated personnel for night time patrols. </td> <td>Monthly</td> <td> <ul style="list-style-type: none"> Onsite physician services. Vehicle safety inspections. Emergency facilities inspections. Fire safety equipment inspection. Psychological Counseling. </td> </tr> <tr> <td>Quarterly</td> <td> <ul style="list-style-type: none"> The Occupational Safety and Health Committee is convened to review the related strategies and implementation of solutions. On-site physiotherapist services. </td> <td>Every 6 months</td> <td> <ul style="list-style-type: none"> Implement self-protection and fire drills. Carpet and environment cleaning. </td> </tr> </table>	Daily	<ul style="list-style-type: none"> Cleaning and sanitation of conference rooms and public areas. Daily fire source inspections. Dedicated personnel for night time patrols. 	Monthly	<ul style="list-style-type: none"> Onsite physician services. Vehicle safety inspections. Emergency facilities inspections. Fire safety equipment inspection. Psychological Counseling. 	Quarterly	<ul style="list-style-type: none"> The Occupational Safety and Health Committee is convened to review the related strategies and implementation of solutions. On-site physiotherapist services. 	Every 6 months	<ul style="list-style-type: none"> Implement self-protection and fire drills. Carpet and environment cleaning. 	
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			Annually <ul style="list-style-type: none"> • Test, repair, and maintain various fire safety equipment. • Convene occupational safety meetings to review, coordinate, and provide suggestions for employee related health and safety matters, and stipulate the annual health and safety plan. • Maintenance of air conditioning equipment. • Sterilization of the entire office area. 	Every 2 years	<ul style="list-style-type: none"> • Check the public safety of the buildings. 	
			2. Implementation of health protection and management: The Company is committed to building a comprehensive employee health management system. In addition to providing and subsidizing annual health examinations for employees, a dedicated health management specialist has been appointed to assist colleagues with professional health consultations. Through the analysis of health examination data, we are able to monitor the overall health status of the workforce and implement tiered management based on risk levels. For high-risk employees, we proactively arrange one-on-one health guidance and medical referral recommendations with physicians, and conduct monthly follow-up and care for employees requiring case management.			

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			<p>To enhance employees' health awareness and wellness knowledge, the Company plans and organizes health promotion lectures and hands-on experience activities covering a wide range of topics, informed by internal health analyses and current medical developments. WT places great importance on the physical, mental, and emotional well-being of its employees, providing professional consultation channels including physicians, physical therapists, and psychologists. We offer timely assistance, care, and emotional support to employees in need, fostering a healthier and more supportive workplace environment.</p> <p>Regarding emergency response, all office locations have established comprehensive first-aid reporting contacts and trained first-aid seed personnel. Automated External Defibrillators (AEDs) are installed within the buildings, with enhanced awareness campaigns to ensure that effective first-aid response mechanisms can be activated promptly in the event of an emergency. Furthermore, blood pressure monitors are placed at designated locations throughout each workplace, encouraging colleagues to monitor their own health at any time, thereby reinforcing workplace safety protection and health monitoring.</p> <p>3. Employee Dependents Care and Health Promotion: To deliver comprehensive employee care that extends to family support systems, the Company places great importance on the health and well-being of employees' dependents. Dependents are offered the same preferential self-pay health examination packages available to active employees, enabling employees to dedicate themselves to their work with peace of mind. During the annual autumn and winter influenza season, the Company regularly promotes and encourages employees to receive influenza vaccinations, while actively advocating early prevention to effectively reduce the risk of severe complications from infection and safeguard workplace health and safety. In 2025, the Company provided a 50% subsidy for employees to receive the Orient Pharma influenza vaccine. Additionally, we survey employee needs through</p>	

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			<p>multiple channels to plan lectures on family-related topics, and conduct post-event satisfaction and feedback surveys. By incorporating current affairs and health trends, we continuously refine course content, with the aim of enhancing the physical and mental health knowledge of employees and their families.</p> <p>4. Promotion of Diverse Health Activities The Company is dedicated to creating a vibrant workplace by establishing a multi-functional studio exclusively for employees and collaborating with professional instructors to offer diverse physical fitness courses. In addition to actively promoting various sports clubs, the Company regularly organizes nationwide running events, hiking point-collection programs, and health passport initiatives to encourage employees to develop regular exercise habits and effectively enhance their self-health management awareness.</p> <p>5. Four major plans for labor health protection and dedicate nursing rooms: (1) Prevention plan for illness caused by abnormal workloads A proactive care mechanism is implemented at all management levels to monitor employees' physical and mental well-being. Should any health concerns or abnormal workload conditions be identified, the health management specialist is promptly notified to intervene and provide assistance. Combined with monthly on-site physician services, professional health consultations and workload risk assessments are arranged to prevent the occurrence of overwork-related diseases. (2) Prevention plan for illegal infringement during the performance of duties Awareness posters are displayed in the workplace, and a dedicated complaint hotline and email address are clearly stipulated in the work rules, establishing a comprehensive prevention mechanism against workplace violence, sexual harassment, and stalking harassment. In addition to formal complaint channels, the Company provides professional psychological counseling services. For employees who have concerns about filing formal complaints, any suspected cases of unlawful infringement identified during counseling sessions are documented with subsequent follow-up and care</p>	

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			<p>provided. To protect the rights of complainants, the Company strictly enforces confidentiality principles and will never disclose the identity of the parties involved. All complaint cases are processed in accordance with the "Guidelines for the Prevention of Unlawful Infringement During the Performance of Duties," with detailed records of the handling process maintained and retained for a minimum of three years, thereby fostering a friendly and safe workplace environment.</p> <p>(3) Prevention plan for ergonomic hazards Recognizing the musculoskeletal disorders that may arise from prolonged sitting, the Company has installed height-adjustable desks and adjustable chairs, allowing employees to customize their workstations to maintain proper working posture. Standing rest areas are also provided to reduce the hazards of prolonged sitting. For cleaning staff, smart robotic vacuum cleaners have been deployed to reduce repetitive motion injuries. Furthermore, health education is regularly promoted through wellness columns, and professional physical therapists are engaged to provide one-on-one consultations, offering guidance on correct posture and stretching exercises. For symptoms such as carpal tunnel syndrome, physical therapy assistance including taping and bracing is provided as needed.</p> <p>(4) Maternal health protection plan The Company operates under standard working hours with no shift work or nighttime duties. In addition to providing statutory prenatal examination leave, maternity leave, and parental leave, the Company supports female employees in balancing work and childcare during pregnancy, postpartum, and breastfeeding periods by offering professional health and safety consultations, priority parking spaces, and other supportive measures. The library section also features parenting-related publications. A comfortable nursing room that meets regulatory standards is equipped with access control, 24-hour air conditioning, and comprehensive fire safety facilities to ensure privacy and safety. The room is furnished with dedicated breast milk</p>	

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(IV) Does the company set up effective career development and training programs for its employees?	V		<p>refrigerators, freezers, and sterilizers, providing full support for maternal health protection.</p> <p>(IV) The Group's Training & Development Roadmap was developed by dedicated units for formulating annual training programs, and courses developed are based on functional attributes and grades to enhance employees' professional competence and knowledge.</p> <ol style="list-style-type: none"> 1. New Employee Orientation: We assist new hires to assimilate into the new work environment through various training activities and a mentoring system, and assist them to identify with the corporate culture and management principles. 2. Functional Expertise Training: All units have developed employees' relevant professional skills and knowledge through internal and external training and OJT. 3. Leadership Development: We provide tailor-made management and leadership modules for employees at various levels to help improve management skills and foster leadership thinking among department heads. This equips employees with the necessary know-how and drives them to lead their teams in achieving the organization's goals. 	No difference.
(V) Does the Company comply with relevant laws and international standards in relation to customer health and safety, customer privacy, marketing, and labeling of products and services, and has it established relevant	V		<p>(V) The Group currently has Supplier's Commitment for Corporate Social Responsibilities, Hazardous Substances Management Policies and Conflict Minerals Policies as sustainable supply chain policies. The Group also strengthens the promotion of green high-efficiency semiconductor component products and enables customers to design and produce high-quality products that are environmentally friendly, low-consumption, and high-efficiency with both forward-looking and sustainable concepts. The Group has already a customer complaint procedure in place to collect customer feedback about products and services. The complaints are filed to the competent units to analyze the cause, and keep track of improvements.</p>	No difference.

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
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<p>consumer or customer protection policies and grievance procedures?</p> <p>(VI) Does the company have a supplier management policy, require suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?</p>	V		<p>(VI) The Company aims to establish long-term partnerships with general affairs suppliers who share common values. To this end, a "Supplier Code of Conduct" has been established at the management level, requiring suppliers to sign and return the "Supplier Corporate Social Responsibility Commitment" and complete an online "Supplier Self-Assessment Questionnaire." The procurement team analyzes risks across various dimensions — including human rights, labor practices, consumer protection, ethical business conduct, environment, and health and safety — through the self-assessment questionnaire, thereby planning initiatives to enhance suppliers' sustainability awareness and prevent any material deficiencies or regulatory violations.</p> <p>To maintain procurement quality, annual evaluations are conducted for general affairs suppliers with annual transaction amounts reaching NT\$1 million or with 12 or more transactions per year. The evaluation scope encompasses supplier delivery quality, delivery timelines, service capability, ESG implementation, environmental protection, and occupational health and safety. Evaluation results are classified into four grades — A, B, C, and D — as shown in the table below, with deficiency tracking and improvement measures implemented for suppliers rated C or D.</p> <p>In 2024, four suppliers received a C-grade evaluation. Following assessment, the introduction of replacement suppliers was completed, and all four were fully replaced to ensure supply stability and procurement quality. In 2025, the evaluation scope was further expanded from Taiwan and China (including Hong Kong) to include Singapore, bringing the total number of evaluated suppliers to 176. The qualification rate (C-grade and above) reached 100%, with A-grade suppliers accounting for 73.9%. Three suppliers received a C-grade evaluation and were provided with guidance and improvement assistance, while alternative suppliers</p>	No difference.

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			<p>were simultaneously identified to enhance supply chain resilience and maintain supply levels and quality standards. Going forward, the relevant evaluation standards will be progressively extended to other overseas operational sites to strengthen supply chain management and the foundation for sustainable operations.</p> <table border="1"> <thead> <tr> <th>Grade</th> <th>Number of Suppliers</th> <th>Subsequent Management Measures</th> </tr> </thead> <tbody> <tr> <td>A (Above 80)</td> <td>130</td> <td>Priority procurement</td> </tr> <tr> <td>B (70~79)</td> <td>43</td> <td>Maintain normal</td> </tr> <tr> <td>C (60~69)</td> <td>3</td> <td>Reduced procurement. Procurement unit notifies suppliers of evaluation results; suppliers make improvements based on evaluation results. If alternative suppliers are available, procurement unit should reduce purchasing as appropriate</td> </tr> <tr> <td>D (Below 60)</td> <td>0</td> <td>Suppliers should provide written improvement strategies with a deadline for improvement. If requirements still cannot be met after review according to "Supplier Audit Improvement Notice," qualified supplier status may be canceled</td> </tr> </tbody> </table> <p>In November 2025, the Company revised its "Supplier Code of Conduct" and "General Affairs Supplier Code of Conduct," comprehensively strengthening requirements across five key dimensions aligned with international standards: labor and human rights, health and safety, environmental protection, ethical standards, and management systems, to assist suppliers in fully understanding and implementing the relevant requirements. This revision expanded the "Management" chapter, requiring suppliers to establish internal management systems consistent</p>	Grade	Number of Suppliers	Subsequent Management Measures	A (Above 80)	130	Priority procurement	B (70~79)	43	Maintain normal	C (60~69)	3	Reduced procurement. Procurement unit notifies suppliers of evaluation results; suppliers make improvements based on evaluation results. If alternative suppliers are available, procurement unit should reduce purchasing as appropriate	D (Below 60)	0	Suppliers should provide written improvement strategies with a deadline for improvement. If requirements still cannot be met after review according to "Supplier Audit Improvement Notice," qualified supplier status may be canceled	
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			<p>with the Code, covering regulatory compliance, risk assessment, education and training, auditing, and self-evaluation mechanisms. Through systematized due diligence and continuous improvement procedures, suppliers are ensured to effectively identify and mitigate operational risks, thereby realizing sustainable governance across the supply chain.</p> <p>To deepen sustainable transformation within the supply chain, the Company convened a general affairs supplier conference in 2025, with a key focus on supply chain resilience in the context of the global net-zero trend. The conference communicated the Group's ESG practices and implementation strategies, and explicitly announced that the Group would introduce internal carbon pricing to further advance green procurement initiatives, thereby encouraging suppliers to develop materials and equipment with lower carbon footprints. The annual supplier evaluation mechanism was also presented at the conference, emphasizing that evaluations would focus on environmental performance, labor and human rights, occupational health and safety regulatory compliance, and ethical business conduct, with evaluation results directly influencing the Group's procurement strategy (e.g., A-grade suppliers receive preferential procurement priority). Through concrete supervisory mechanisms, the aim is to drive upstream and downstream supply chain partners to collectively enhance competitiveness. The supplier conference will continue to be held annually, with plans to extend it to other overseas operational sites, promoting the maximization of sustainable development benefits from the top down.</p> <p>For contractors entering the Company's premises to carry out construction work, all personnel are required to sign the "Contractor Safety and Health Commitment" prior to commencing work. Construction safety must comply with the Occupational Safety and Health Act to safeguard the safety and health of contractor personnel. Contractors are required to adhere to the Company's "Code of Ethics and Business Conduct," and their personnel assigned to the Company's premises must have received relevant ethics education and training.</p> <p>When procuring goods, the Group strictly complies with environmental protection</p>	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(V) Does the Company adopt internationally widely recognized standards or guidelines when producing sustainability reports and reports disclosing the Company's non-financial information? Do the reports above obtain assurance from a third party verification unit?	V		<p>regulations and industry standards regarding conflict minerals. Furthermore, the official websites of major international suppliers with whom the Company transacts also disclose statements confirming that their products comply with relevant environmental regulations. In pursuit of mutual prosperity through sustainable operations, the Group will continue to optimize evaluation criteria and refine the supplier audit system, with an enhanced focus on environmental, social, and governance dimensions, to conduct key supplier evaluations moving forward.</p> <p>The Company's sustainability report is prepared with reference to the GRI (Global Reporting Initiative) Sustainability Reporting Standards as its primary framework, with the Core option adopted as the guiding disclosure principle. The report also incorporates the TCFD (Task Force on Climate-related Financial Disclosures) framework and the SASB (Sustainability Accounting Standards Board) international standards.</p> <p>Third-party verification was conducted by BSI Taiwan (British Standards Institution, BSI Taiwan Branch), providing assurance on this report in accordance with the GRI Standards Core option and AA1000 Assurance Standard v3, Type 1 Moderate Level of Assurance. The report will be uploaded to the Market Observation Post System (MOPS) and the Company's website by August 31, 2025.</p>	No difference.
<p>VI. If the Company has established sustainable development principles based on Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the principles and their implementation: The Company has established the WT Microelectronics Co., Ltd. "Sustainable Development Best Practice Principles" to fulfill its social responsibilities. There is no difference between actual operations and the Company's best practice principles.</p>				

Evaluation Item	Implementation status		Summary	Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No		
<p>VII. Other key information useful for explaining the status of sustainable development implementation:</p> <p>(I) Social responsibility:</p> <p>1. Vision and Governance WT Microelectronics Group integrates corporate resources to drive social engagement. Leveraging WT Microelectronics and the WT Foundation as core platforms, the Group actively contributes to society while maintaining excellence in integrity, customer service, and shareholder rights. To ensure effective resource allocation, the Foundation's CEO reports regularly to the Board. The 2025 operational results were officially presented on January 29, 2026, reinforcing a transparent and accountable governance structure.</p> <p>2. Strategic Transformation: Deepening Cultural Sustainability and DE&I(Diversity, Equity, and Inclusion) Under the leadership of Chairman Yang Ming-Chi, the WT Foundation has shifted its focus from rural education for the underprivileged to a broader mission. In response to rising ESG awareness, a strategic transformation was initiated in 2024 to enhance diversity, inclusion, and cultural resilience:</p> <ul style="list-style-type: none"> • Restructuring: Board approval for organizational realignment granted on May 2, 2024. • Regulatory Approval: Jurisdiction transferred to the Ministry of Culture on August 12, 2024. • Official Renaming: Renamed the "WT Foundation" following court approval on September 18, 2024. <p>This transformation integrates "Culture" and "Education" as dual pillars to foster richer social value and sustainable momentum.</p> <p>3. Impact and Performance In 2025, total social engagement by WT Microelectronics and the WT Foundation reached NT\$18.38 million. Through self-organized initiatives and high-impact donations, four key areas were focused on :</p> <p>(1) Aesthetic Education and Humanistic Literacy: Through "Shining Hope — WT Campus Photography Project," we guide rural students in capturing local perspectives to build self-identity. Simultaneously, our "WT Online Reading Program" bridges the rural-urban knowledge gap through deep reading. We also support the "Humanities and Arts Literacy Program" at Junyi School Innovation Confederation to integrate aesthetics into formal education.</p> <p>(2) Local Heritage, Community Care, and Co-prosperity: We support sustainability through the Zheng-Min Elementary School (Yunlin) public-private partnership, balancing innovative teaching with cultural preservation. Regarding regional care, we provided targeted aid to Wang Fuk Court (Tai Po, Hong Kong) following a fire incident, assisting in reconstruction and community enhancement. Additionally, the "WT Young Talent Fund" at NCCU College of Social Sciences empowers next-generation leaders with global perspectives.</p> <p>(3) Artistic Sustainability and Cross-Border Exchange: Aligning with our mission under the Ministry of Culture, we drive dialogue between art and the land. We support the Lovely Taiwan Foundation's "Shennong Project" and Taiwan Connection's music</p>				

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>outreach in rural schools, while assisting the Paul Chiang Arts and Cultural Foundation in the operation and maintenance of the Paul Chiang Art Center in Taitung. Furthermore, we sponsor the Taipei Maestro Academy to foster international cultural exchange.</p> <p>(4) Health Promotion and Social Inclusion: To enhance healthcare resilience, we support the NTU College of Medicine Development Fund and the Good Liver Foundation. Furthermore, we sponsored the Changhua Ping-Ho Primary School Choir for international competitions and supported athlete Chang Chia-Chun of the Chinese Taipei Association of Ultrarunners for the 2025 World Championships in France, showcasing Taiwan's resilient spirit.</p> <p>4. For detailed ESG information, please visit our website: https://esg.wtmec.com.</p> <p>5. The Group responds to government decrees and employs people with physical and mental disabilities in accordance with the People with Disabilities Rights Protection Act.</p> <p>(II) Environmental protection: The Group is a fabless electronic components distributor, with environmental protection efforts primarily focused on office and warehouse operations. The logistics centers in Taiwan and Hong Kong have both obtained ISO 14001 Environmental Management System certification, with the latest certificates valid from October 15, 2024 to October 14, 2027. Guided by the principles of a circular economy, the Group has planned various environmental protection measures tailored to its operational characteristics, encompassing logistics packaging recycling, IC waste management, office waste reduction, food waste recycling, paper and plastic bag recycling, and green meetings, with the commitment to minimizing the environmental impact of operational activities. The implementation of each initiative is described as follows:</p> <ol style="list-style-type: none"> 1. Logistics Packaging Recycling The Group actively implements the collection and reuse of empty boxes from incoming shipments. All packaging materials used in logistics operations are either recyclable and regenerable materials or naturally biodegradable materials, reducing the use of non-eco-friendly materials and minimizing the impact on the environment and ecosystems. 2. IC Waste Management The primary waste generated from the Company's operations consists of sample IC waste and general office waste. To effectively implement waste management and resource recycling, a centralized IC waste management system was introduced in Taiwan in 2025 to ensure that waste is properly handled by qualified processors. A total of 0.88 tonnes of IC waste was processed in 2025, a slight increase compared to 2024 (0.87 tonnes). 	

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
<p>3. Office Waste Reduction Measures The office promotes digitalized operations, encouraging employees to use email communication and document scanning for archival to reduce paper consumption, accelerating progress toward a paperless workplace. In terms of daily management, the Company continues to reduce the procurement of single-use consumables, prioritizes the use of durable products, and strengthens waste reduction and carbon reduction awareness campaigns among employees, while enforcing proper waste sorting and resource recycling. Reusable office furniture, appliances, and IT equipment are donated to social welfare organizations or handed over to licensed waste processors for recycling and reuse, thereby avoiding resource waste.</p> <p>4. Food Waste Recycling Program To reduce waste volume, minimize environmental pollution, and promote resource recycling, the Company has implemented a food waste recycling program at the Zhonghe headquarters in Taiwan. During vegetarian meal events and catering activities, food waste and tray collection bins are placed on each floor's waste disposal area for employee use. After events, collected food waste is consolidated for centralized processing, putting food waste resource recovery and reuse into practice.</p> <p>5. Paper and Plastic Bag Recycling Program The Company continues to promote paper and plastic bag recycling programs, making reusable paper and plastic bags available for employees to freely take and use. Plans are in place to collaborate with the building management committee at the Zhonghe headquarters in New Taipei City to expand this initiative. In the future, these measures will also be extended to overseas operational sites, working collectively toward the goals of resource recycling and waste reduction.</p> <p>6. Green Meetings The Group extends its waste reduction initiatives to all internal meetings and events, adopting a plastic-free and single-use-item-free venue setup principle. Disposable tableware and plastic bags are not used; venue decorations utilize artificial floral arrangements to increase reusability, and glass water cups replace plastic bottled water, progressively working toward the goal of zero plastic usage.</p> <p>7. Community Environmental Engagement The Group continues to invest in community greening, ecological conservation, and resource recycling and sharing activities. In 2025, the Group adopted beaches including Baishawan in Shimen District, Linshan Cape, the beach adjacent to Linshan Cape Fishing Harbor, the Linshan Cape Trail in New Taipei City, and Zhongjiao Shazhu Bay in Jinshan District, regularly organizing beach cleanup activities. A total of approximately NT\$800,000 was invested throughout the year in beach adoption and environmental conservation. In addition to responding to the New Taipei City Government's beach cleanup initiatives, the Group also expanded participation by inviting suppliers, customers, and other business partners, as well as residents of Jinshan District, WT employees, and their family members to join. A cumulative total of 853 participants contributed to beach cleanup volunteer activities in 2025.</p>				

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(III) Human rights: The Group values stakeholders' interests and set up a stakeholder section on the Company's website to provide a good communication platform, in order to understand the reasonable expectations and needs of stakeholders. Whether the internal or external issues are questions, complaints, or suggestions in the economic, social and environmental aspects, the Group shall always uphold the principle of good faith to properly handle and provide feedback or improvement plans to achieve effective communication.				

Climate-related information of TWSE/TPEX listed companies

I. Implementation status of climate-related information:

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

Climate governance framework:

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

- (II) Description of how the identified climate risks and opportunities affect the operations, strategies, and finances of companies (short term, medium term, and long term) and description of the financial impacts of extreme climate events and transitional actions :

Under the IFRS Sustainability Disclosure Standards in 2025, the terms for financial impact are defined as short-term (within 1 year), medium-term (2–5 years), and long-term (over 5 years). Furthermore, the likelihood of impact and financial thresholds have been established to identify risks and opportunities through a material risk and opportunity matrix. The identified primary physical risk is the average temperature rise, while the primary transition risk is the strengthening emissions reporting obligations. The primary opportunity lies in the development

and/or expansion of low carbon products and services. These have been categorized as key risks and opportunities requiring continuous monitoring.

Key risks:

Risk factor	financial impact	Response strategies and plans
Rising Average Temperatures	<ul style="list-style-type: none"> • Elevated temperatures increase daily air conditioning operating hours, resulting in higher electricity costs. • Heat-induced power outages and grid failures may disrupt daily operations and reduce revenue. • To mitigate these risks, capital expenditure on equipment procurement has also increased. 	<p>Short-term: Set air conditioning temperatures between 26–28°C and supplement with fans for heat dissipation; optimize energy management through zonal power controls; transition air conditioning systems to chilled water systems; prioritize the procurement of energy-efficient equipment; introduce warehouse automation to reduce overall energy consumption; install solar power generation systems; and adopt an internal carbon pricing mechanism to incorporate carbon emission costs into procurement decisions, prioritizing low-carbon equipment and materials to reduce operational carbon footprint at the source.</p> <p>Mid-term- to long-term: Conduct routine maintenance and ad hoc inspections of air conditioning equipment; promote the adoption of chilled water systems across logistics centers with regular pipeline inspections; evaluate the incorporation of green building standards for newly established operational sites; implement warehouse automation systems and increase the proportion of unmanned operations to reduce lighting demand and electricity consumption. The Company will also continue to expand renewable energy deployment through on-site generation systems, procure energy-labeled appliances and office equipment, broaden renewable energy utilization, and increase the proportion of sustainable procurement.</p>
Strengthening emissions reporting obligations	<ul style="list-style-type: none"> • Increase in staff time input and costs • Expenditures for instructors and course fees will increase operating expense • Verification expenses will increase 	<p>Mid-term- to long-term: Conduct routine maintenance and ad hoc inspections of air conditioning equipment; promote the adoption of chilled water systems across logistics centers with regular pipeline inspections; evaluate the incorporation of green building standards for newly established operational sites; implement warehouse automation systems and increase the proportion of unmanned operations to reduce lighting demand and electricity consumption. The Company will also continue to expand renewable energy deployment through on-site generation systems, procure energy-labeled appliances and office equipment, broaden renewable energy utilization, and increase the proportion of sustainable procurement.</p>

Climate change opportunities:

Opportunity factors	financial impact	Response strategies and plans
Development and/or expansion of low carbon products and services	In response to customer demand for higher energy efficiency and lower-emission products, such as low-power, high-performance system solutions, we are expanding our portfolio of low-carbon offerings and introducing products related to low-carbon technologies, such as components used in green energy and energy storage applications, thereby driving order and revenue growth.	<p>Short-term: Collaborate with suppliers and allocate dedicated personnel to develop total of 20 Green Design solutions, such as (1) new energy vehicles, (2) AI servers, and (3) Digital Power Solutions for Wide Bandgap Semiconductors. Introduce new product lines and expand new application markets Give priority to products with green design concepts or suppliers that have declared green products.</p> <p>Mid-term: Collaborate with suppliers to analyze and address issues related to high energy consumption, low efficiency, and emerging industries. Continue investing in R&D personnel and equipment to align with development timelines and enhance solution competitiveness. Engage in industry-academia collaboration with universities and research institutions to cultivate talent and strengthen practical capabilities in academia. Expand WT Microelectronics' core values and strategic direction into system-level and ecosystem-based solutions. Actively collaborate to develop modular product portfolios that enhance design for reuse and recyclability.</p> <p>Long-term: Actively market low-carbon products to customers and increase the sales proportion of low-carbon products.</p>

- (III) Description of how the identification, evaluation, and management of climate risks are integrated in the overall risk management system: Risk management team held five meetings in 2025, inviting each functional/business unit to identify the IFRS S2 Sustainability Disclosure Standards risks and opportunities, assess financial impacts, and discuss response plans. The evaluation and planning results will be incorporated into the operation promotion plan of relevant units and reported to the Sustainable Development Committee and Board of Directors periodically as reference for governance.
- The Company will continue to follow the climate change risk management process to identify risks and opportunities, evaluate response strategies, and conduct regular internal and external reporting
- Climate change risk assessment process:

Risk item inventory	Key risk analysis	Financial impact assessment of risks and opportunities	Response planning and reporting
Identify possible risks and opportunity projects with reference to IFRS S2 Sustainability Disclosure Standards recommendations, relevant domestic and foreign regulations, and expectations of external stakeholders.	Analyze and identify key risks based on the risk occurrence time interval, risk occurrence possibility, risk possible location, and degree of risk impact. Sort the analysis results in a quantitative manner and select the top two risk and the top one opportunity items as key risks.	Consider the possibility of risks/opportunities occurring and the extent to which they affect operations, and evaluate the possible financial impact items and extent.	For key risks and opportunities, the degree of financial impact is considered, response strategies are evaluated (mitigation, control, transfer, and tolerance), and response plans are planned. Reporting is performed in accordance with internal management procedures. Implementation results are regularly disclosed in the sustainability report.

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

In accordance with the requirements of IFRS S2 Sustainability Disclosure Standards, the company has selected the "Current Policies" scenario from the latest NGFS (Network for Greening the Financial System) scenarios—which align with international agreements—as the underlying assumption for our climate modeling. We refer to information such as regulatory changes, external entity environment, issues of concern in sustainability evaluation, etc., as the basis for annual climate change risk assessment.

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

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

1. Starting in 2025, we plan to reduce greenhouse gas emissions by 4% to 6% annually, and identify feasible solutions to reduce Scope 3 emissions.
2. Short-term goal: Reduce Scope 1 and 2 greenhouse gas emissions by 20% before 2030, by 40% before 2035, and by 50% before 2038, relative to 2025.
3. Long-term goal: Realize net zero by 2050.

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

1. Improve the energy efficiency of operating facilities.
2. Invest in renewable energy and energy storage.
3. Investigate the evaluation and purchase of green energy or other alternative renewable energy certificates.
4. Encourage outsourced transportation fleets to adopt electric trucks.
5. Work with suppliers to reduce their greenhouse gas emissions.
6. Work with customers and other stakeholders to develop innovative solutions to reduce Scope 3 greenhouse gas emissions.
7. Promoting Internal Carbon Pricing by integrating energy consumption and carbon abatement costs into major procurement projects to channel corporate resources toward low-carbon initiatives.

As a leading semiconductor distributor, we are committed to providing cutting-edge products and exceptional solutions to tens of thousands of customers and end-users worldwide, overcoming various challenges. However, facing the increasingly severe climate change, we are committed to taking responsibility, actively responding to climate risks, and seizing the opportunities that arise. We will continue to deepen our expertise in green design, develop energy-saving products and solutions, optimize energy efficiency, and reduce the carbon footprint of our customers and end-users. At the same time, we will work with supply chain partners to respond to various advocacy initiatives and jointly implement the four major green design goals of energy conservation, waste reduction, resilience, and efficiency..

(VI) If the internal carbon pricing is used as a planning tool, the basis of the pricing should be stated:

Given that carbon management policies, decarbonization measures, and carbon taxes vary across countries and regions, the Group has established an internal carbon price of US\$72 per metric ton (US\$72/tCO_{2e}) using a shadow pricing approach, based on the primary decarbonization costs in each country or region. When conducting competitive bidding processes for large-scale procurement involving products of equivalent specifications, procurement personnel are required to factor in carbon reduction costs in addition to procurement costs, using total cost as the basis for product procurement evaluation and selection.

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

In 2024, in accordance with the ISO 14064-1:2018 Greenhouse Gas Inventory Standard, the Company convened the "GHG Inventory Steering Committee Meeting" and completed the identification of significant indirect emission sources at all operational sites of the parent company and its consolidated subsidiaries in Taiwan.

In 2025, in accordance with the GHG Protocol Corporate Standard, the Company convened the "GHG Inventory Steering Committee Meeting" and completed the emission source inventory for all operational sites of the parent company and its consolidated subsidiaries. Third-party assurance was conducted by BSI Taiwan (British Standards Institution, BSI Taiwan Branch) in accordance with procedures accredited by ANAB (ANSI National Accreditation Board), with the verification certificate expected to be obtained in April 2026.

Due to the expansion of the inventory boundary to cover all operational sites across the Group in 2025, with the scope of each category covering different countries and regions. These categories include Fuel- and Energy-Related Activities (Category 3), Capital Goods (Category 2), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), and Downstream Transportation and Distribution (Category 9), with combined emissions totaling 86,167.3494 tonnes CO₂e — an increase of 62,976.5102 tonnes CO₂e from FY2024, primarily attributable to the significant rise in transportation and distribution volumes resulting from the expanded organizational boundary, as well as the broadened inventory scope for employee commuting. Among these, the Group-wide Fuel- and Energy-Related Activities (Category 3) emissions of 2,948.1183 tonnes CO₂e have been subjected to third-party verification by BSI; the remaining categories were internally self-audited.

The Group's Taiwan operations have been purchasing green electricity annually since 2024. In 2025, a total of 297,493 kWh of green electricity was purchased (including 152 Renewable Energy Certificates registered with the National Renewable Energy Certification Center), which will be declared to offset the consumption of 297,493 kWh of conventional electricity in the Company's Taiwan operations during 2025 (equivalent to approximately 141.0117 tonnes CO₂e). The U.S. operations purchased 200 Renewable Energy Certificates (200 MWh) in 2025, which have been declared to offset 47.4400 tonnes CO₂e of emissions from the Company's U.S. operations during 2025. Going forward, the Group will continue to increase the proportion of renewable energy usage through measures such as the procurement of green electricity and the purchase of Renewable Energy Certificates.

Following the merger of WT Microelectronics and Future Electronics in April 2024, the operational scope and organizational boundary expanded significantly. To accurately reflect the effectiveness of its climate change management efforts, the Group has decided to adjust the greenhouse gas inventory base year to 2025. The Group's carbon reduction targets have also been updated with 2025 as the base year,

targeting an annual reduction of 4–6% in greenhouse gas emissions, a 20% reduction in Scope 1 and 2 emissions by 2030, a 40% reduction by 2035, and a 50% reduction in Scope 1 and 2 emissions by 2038, with the goal of achieving net-zero emissions by 2050. The Group is committed to progressively reducing greenhouse gas (GHG) emissions and supporting the advancement of clean technology industries, with annual reviews and adjustments to achieve the net-zero emissions target by 2050.

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

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

(I) Greenhouse gas inventory information

Description of the emission volume (tonnes CO₂e), emission intensity (tonnes CO₂e/million NTD) and scope of information of greenhouse gases in the past two years:

In 2025, in accordance with the GHG Protocol Corporate Standard, the Company convened a "GHG Inventory Promotion Task Force Meeting" to complete the identification and inventory of material indirect emission sources across all operating locations of the individual entity and consolidated subsidiaries. Third-party assurance is scheduled for completion in April 2026 by BSI Taiwan under ANAB accreditation.

Due to the expansion of the inventory boundary to cover all operational sites across the Group in 2025, Scope 1 and Scope 2 greenhouse gas emissions increased by 6,039.2876 tonnes CO₂e compared to FY2024. Regarding Scope 3, the Group completed inventories across seven categories in FY2025, with the scope of each category covering different countries and regions. These categories include Fuel- and Energy-Related Activities (Category 3), Capital Goods (Category 2), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), and Downstream Transportation and Distribution (Category 9), with combined emissions totaling 86,167.3494 tonnes CO₂e — an increase of 62,976.5102 tonnes CO₂e from FY2024, primarily attributable to the significant rise in transportation and distribution volumes resulting from the expanded organizational boundary. Among these, the Group-wide Fuel- and Energy-Related Activities (Category 3) emissions of 2,948.1183 tonnes CO₂e have been subjected to third-party verification by BSI; the remaining inventoried categories were based on internal self-inventory.

Year	Scope 1 (CO ₂ e-t)	Scope 2 (CO ₂ e-t)	Intensity (CO ₂ e-t/NT\$ million)	Scope 3 (CO ₂ e-t)
2024 (Verified regions)	101.7286	1,388.7021	0.0017	19,956.2623
Total	1,490.4307			
2025 (Verified regions)	1,048.6029	6,481.1154	0.0064	2,948.1183
Total	7,529.7183			

Note: In 2025, the inventory scope for "Fuel- and Energy-Related Activities," "Upstream Transportation and Distribution," and "Downstream Transportation and Distribution" covered the entire Group's operational scope. The inventory scope for "Waste Generated in Operations" covered Taiwan, logistics warehouses in Hong Kong and Singapore, and China. The inventory scope for "Business Travel" covered Taiwan, China, Hong Kong, India, Malaysia, Thailand, and Singapore. The inventory scope for "Employee Commuting" covered Taiwan, Japan, China, South Asia, and South Korea.

The Group initiated self-inventory procedures for overseas operational sites starting in 2024. In 2025, the assurance process was conducted for all individual companies and consolidated subsidiaries across the Group. In subsequent years, the Group will continue to track and compile emissions data from overseas operational sites to confirm whether the Group's emission reduction targets are being achieved. The Company will continue to pursue the reduction of carbon emissions and their environmental impact, steadily progressing toward the goal of net-zero carbon emissions.

(II) Greenhouse gas assurance information

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

In 2024, the Company set the organizational boundary to include all operating locations of the individual entity and consolidated Taiwan subsidiaries in accordance with ISO 14064-1:2018, with reference to the GHG Protocol published by WBCSD. Annual GHG inventories were conducted and verified by BSI Taiwan Branch (BSI Taiwan) in accordance with ISO 14064-1 and ISO 14064-3. The assurance results were as follows: Scope 1 and 2 at the Reasonable Assurance level, and Scope 3 under Agreed-Upon Procedures.

Starting in 2025, the Company has officially adopted the GHG Protocol Corporate Accounting and Reporting Standard, jointly developed by WBCSD and WRI, expanding the reporting boundary to include the parent company and all consolidated subsidiaries. Third-party assurance is scheduled for completion in April 2026 by BSI Taiwan under ANAB accreditation. The verification covers Scope 1, Scope 2, and Scope 3 Category 3 (Fuel- and Energy-Related Activities) at the Limited Assurance level.

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

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

In response to the national greenhouse gas reduction policies and developments, and to achieve the sustainable development goals of energy conservation and carbon reductions, the "Greenhouse Gas Inventory Promotion Committee" was formed to continuously implement internal greenhouse gas inventories for the Group.

In 2025, due to the expansion of the inventory boundary to cover all operational sites across the Group, Scope 1 and Scope 2 greenhouse gas emissions increased by 6,039.2876 tonnes CO₂e compared to FY2024. Regarding Scope 3, the Group completed inventories across seven categories in FY2025, with the scope of each category covering different countries and regions. These categories include Fuel- and Energy-Related Activities (Category 3), Capital Goods (Category 2), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), and Downstream Transportation and Distribution (Category 9), with combined emissions totaling 86,167.3494 tonnes CO₂e — an increase of 62,976.5102 tonnes CO₂e from FY2024, primarily attributable to the significant rise in transportation and distribution volumes resulting from the expanded organizational boundary. Among these, the Group-wide Fuel- and Energy-Related Activities (Category 3) emissions of 2,948.1183 tonnes CO₂e have been subjected to third-party verification by BSI; the remaining categories were based on internal self-inventory. For detailed greenhouse gas emission data, please refer to Section II. The Company's greenhouse gas inventory and assurance in the past two years.

The verified Scope 1 and Scope 2 greenhouse gas emissions in 2025 totaled 7,529.7183 tonnes CO₂e, with an intensity of 0.0064 tonnes CO₂e per million TWD. The Group will continue to conduct inventory and statistical analysis, and incorporate Group-wide Scope 3 disclosures in subsequent years. Through statistical data analysis, emission reduction strategies will be implemented targeting major emission hotspots to ensure the effective achievement of the Group's emission reduction goals.

Following the merger of WT Microelectronics with Future Electronics, the operational scope and organizational boundary expanded significantly. To accurately reflect the Group's performance in addressing climate change, the decision was made to adjust the greenhouse gas inventory base year to 2025. The Group's carbon reduction targets have also been updated accordingly, with 2025 as the base year: annual greenhouse gas emission reductions of 4–6%, achieving a 20% reduction in Scope 1 and Scope 2 emissions by 2030, a 40% reduction by 2035,

a 50% reduction in Scope 1 and Scope 2 emissions by 2038, and achieving net-zero emissions by 2050. To realize these targets, the following strategies will be implemented:

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

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

- (I) Green energy plan:
 1. In 2024, the Shanghai office invested RMB 1.428 million to install a 100 kW rooftop solar photovoltaic system, which continues to operate. In 2025, the system generated 115,840 kWh of electricity, primarily for on-site self-consumption.
 2. The Group's Taiwan operations have been progressively purchasing green electricity since 2024. In 2025, a total of 297,493 kWh of green electricity was purchased (including 152 Renewable Energy Certificates registered with the National Renewable Energy Certification Center), declared to offset 297,493 kWh of conventional electricity consumed by the Company's Taiwan operations during 2025 (equivalent to approximately 141.0117 tonnes CO₂e).
 3. The U.S. operations purchased 200 Renewable Energy Certificates (200 MWh) in 2025, declared to offset approximately 47.4400 tonnes CO₂e of conventional electricity emissions from the Company's U.S. operations during 2025.
 4. The Company will continue to increase the share of renewable energy through measures such as procuring green power and purchasing renewable energy certificates (RECs)
- (II) Reduce energy consumption:
 1. Add timers to equipment to automatically enable energy-saving mode.
 2. Gradually review and replace equipment that has become ineffective due to obsolescence.
 3. Automatically turn off non-essential lighting equipment during lunch breaks.
 4. Set the air-conditioning temperature between 26°C to 28°C, and use it moderately with a circulating fan.
 5. Implement zoning control for lighting fixtures and air-conditioning power supplies, and install timers.

6. Regularly dispatch personnel to inspect whether the power of lighting, air conditioning, projection equipment, etc., that are not in use is turned off.

(III) Enhanced performance:

1. Regularly maintain high-energy consumption equipment.
2. Install shades to lower the temperature.

(IV) Energy-saving equipment:

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

(V) Employee participation:

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

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

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>I. Establishment of ethical corporate management policies and programs</p> <p>(I) Does the Company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?</p>	V		<p>(I) The Company has approved the establishment of the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct” through Board of Directors resolution, and issued the “UNCAC Anti-corruption Policy,” “Social Policy & Code of Conduct,” and “Anti-corruption, Anti-bribery, Anti-money laundering Policies” after being signed by the Chairman. All principles and policies have been disclosed on the Company's website. In addition, in August 2025, the 2024 Sustainability Report was approved and issued through resolutions by the Sustainable Development Committee and the Board of Directors, conveying the Company’s performance and achievements in promoting sustainable development to stakeholders. The Group's senior management and members of the Board of Directors are committed to upholding their responsibility of supervision based on ethical concepts when performing their duties, in order to create a sustainable business environment.</p>	No difference.

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

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
			indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company. The Procedures and Guidelines are promoted to new employees and on the Company's internal website. They are implemented in operations to include ethical management in the employee performance evaluations and human resources policies. Personnel of the Company who commit material breaches shall be terminated or dismissed according to the relevant laws or the Company's human resources guidelines. The Company also regularly reviews and makes corrections to the implementation of the plan.	
<p>II. Implementation of ethical corporate management</p> <p>(I) Does the company evaluate the ethical records of parties it does business with and stipulate ethical conduct clauses in business contracts?</p>	V		<p>(I) Before engaging with customers or suppliers, the Company always seeks to understand their past ethical performance. When deemed necessary, we enter into contracts with the trading partners that include integrity clauses. For instance, the trading partners are committed not to accept or solicit bribes, gifts, shopping vouchers, or any other improper benefits. They also pledge to conduct all business activities in a fair, just, transparent, and honest manner based on the principle of integrity and trustworthiness. The Company's financial trading partners are limited to banks and securities companies regulated by the Banking Act or the Securities and Exchange Act of the Republic of China. The rights, obligations and transaction conditions of both parties are clearly stipulated in the general agreement for opening an account and the credit contract or underwriting contract. Both parties shall comply with the contract to implement the ethical management policy.</p>	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(II) Does the company have a unit that supports ethical management practices on a full-time basis under the Board of Directors, and reports the ethical management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors and oversees the operations?	V		<p>(II) In order to improve the ethical corporate management, the HR, Legal and Auditing Office jointly formed an Ethical Management Team under the Board of Directors and the Chief Human Resources Officer serves as the leader of the team, decentralizing the formulation and supervision of ethical corporate management policies and preventive measures based on the work responsibility and scope of each unit, to ensure the effective implementation of the Ethical Corporate Management Best Practice Principles.</p> <p>In addition, the Ethical Management Team reports the implementation of ethical corporate management in the previous year to the Board of Directors every year, to assist the Board of Directors in assessing whether the ethical corporate management measures established by the Company are operating effectively. The 2025 implementation of ethical management was reported to the Board of Directors on January 29, 2026. The implementation status in 2025 is as follows:</p> <ol style="list-style-type: none"> 1. Education and training In addition to promoting ethics and integrity as the core values of the Company to all employees, the task group also provides education and training to new employees to advocate the matters which require attention when conducting business. 2. Communication channels Employees can also respond to and communicate with management and the HR unit through multiple channels (including the Company's website, internal email system, etc.). 	No difference.

Evaluation Item	Implementation status		Summary	Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No		
			<p>3. Reporting procedures and whistleblower protection There is a whistleblowing platform for any violation of the code of conduct on the Company's website, providing a channel for whistleblowers to report illegal activities of the Company's personnel. The Ethical Management Team is responsible for accepting the reported cases, forwarding these cases to the highest supervisors of the relevant units for investigation, and tracking the final result of each cases. The identity of the whistleblower and the contents of the report shall be kept confidential, and a complete record of the acceptance, investigation process and results of the case shall be retained. This year, 3 whistleblowing cases were accepted, of which 0 was found to be valid after investigation and none were major cases.</p> <p>4. Prevention of insider trading The Company regulates stock trading control measures in the "Corporate Governance Best Practice Principles" that from the date that Directors become aware of the contents of the Company's financial reports. Measures include those prohibiting a Director from trading his or her shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports. In addition, the Company's stock affairs department also notifies Directors to comply with this regulation before the aforementioned close period.</p>	

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(III) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(III) The Company's "Ethical Corporate Management Best Practice Principles", the "Procedures for Ethical Management and Guidelines for Conduct" and the "Codes of Ethical Conduct" have clearly specified policies for preventing conflicts of interest and require all units to implement. Open channels are provided internally and on the Company's website for employees to present their opinions. In addition, the Company's Directors or Committee members recuse themselves for those proposals that they have a conflict of interest in accordance with the Company's "Rules of Procedure for Board of Directors' Meetings" and the "Committee Charter" of the functional committees regarding the recusal due to conflict of interest.	No difference.
(IV) Does the company have effective accounting system and internal control systems set up to facilitate ethical corporate management, does the internal auditing unit formulate audit plans based on unethical conduct risk assessment results, and does it audit compliance with the unethical conduct prevention plan or commission a CPA to perform the audit?	V		(IV) The Group has established a complete and effective control mechanism in the accounting system and internal control system for business activities and operating procedures that have potentially high levels of unethical conduct. Internal auditors shall include high-risk operations as the primary audit items in the annual audit plan based on risk assessments to strengthen preventive measures, and report the actual implementation of the audit plan during regular Board meetings. In addition, through the Company's annual self-assessment of internal controls, all departments and subsidiaries of the Company are required to self-examine the internal control system, in order to ensure the effectiveness of the system's design and implementation.	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(V) Does the company regularly hold internal and external educational trainings on ethical corporate management?	V		<p>(V) 1. The "Ethical Corporate Management Best Practice Principles", the "Procedures for Ethical Management and Guidelines for Conduct", and the "Code of Ethics" established by the Company are disclosed in the "Corporate Governance" section of the Company's website and on the internal website, as well as provided during training for current employees and for new employees each year, so that every employee understands and complies with the rules. Information related to "Ethical Values and Business Practice Principles" and "Insider Trading Prevention Training" is disclosed on the Company's internal website for all employees, in order to convey the ethical management ideals of the Company. In addition, relevant personnel are also appointed to participate in seminars and symposiums organized by public associations or professional organizations to strengthen the Group's ethical corporate management policy.</p> <p>2. One Director of the Company participated in the "Promotion meeting for prevention of Insider Trading in 2025" organized by the Securities and Futures Institute on behalf of TWSE in May 2025. The Director received 3 hours of credits, strengthening their understanding and interpretation of insider trading laws and practical affairs.</p> <p>3. The Group annually held "Code of Conduct and Ethics Policies" training for all employees. The training covers self-ethics checks, intellectual property rights, data protection, anti-corruption and other methods of unlawful gains, competition and antitrust, conflicts of interest, insider trading, whistleblowing, whistleblower protection from retribution, punishments, etc.</p>	No difference.

Evaluation Item	Implementation status		Summary	Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons									
	Yes	No											
			<p>In addition, key communications on the “Code of Conduct and Ethics Policies” are incorporated into the onboarding training for new employees.</p> <p>In 2025, the total training hours for the Code of Conduct and Ethics Policies amounted to 7,723 hours, with a total of 7,723 training attendances. 23 subcontractor workers has also completed the training.</p> <table border="1"> <thead> <tr> <th></th> <th>Required Trainees</th> <th>Completed Training</th> </tr> </thead> <tbody> <tr> <td>Full-time Employees</td> <td>7,723</td> <td>7,723</td> </tr> <tr> <td>Subcontractor Workers</td> <td>23</td> <td>23</td> </tr> </tbody> </table>		Required Trainees	Completed Training	Full-time Employees	7,723	7,723	Subcontractor Workers	23	23	
	Required Trainees	Completed Training											
Full-time Employees	7,723	7,723											
Subcontractor Workers	23	23											
<p>III. Operation of whistleblowing system</p> <p>(I) Does the company establish concrete whistleblowing and reward system and have a convenient reporting channel in place, and assign an appropriate person to communicate with the accused?</p>	V		<p>(I) In accordance with Article 23 of the Company's “Ethical Corporate Management Best Practice Principles” and Article 21 of the “Procedures for Ethical Management and Guidelines for Conduct” on the whistle-blowing system, if members of the Group suspect or discover any violations, they shall report it to independent directors, managerial officers, the internal auditing officer or other suitable personnel. In addition, there is a professional ethics violation reporting channel on the Company's website for relevant personnel to report wrongdoings. The Ethical Management Team will handle the reported cases and transfer the cases to the highest supervisor of related units for investigation.</p>	No difference.									

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(II) Does the company establish standard operating procedures for investigating reported cases, and does it take subsequent measures and implement a confidentiality mechanism after completing investigation?	V		(II) In accordance with Article 23 of the Company's "Ethical Corporate Management Best Practice Principles" and Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct", records of the whistleblower report acceptance and investigation process and results shall be kept and retained, and the whistleblower's identity and contents of the report shall be kept confidential. When material violations or concerns involving material damage to the Group come to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in writing or via email. Upon completion of the investigation, the whistleblowing case, handling methods, and subsequent review and improvement measures shall be reported to the Board of Directors.	No difference.
(III) Does the company provide proper whistleblower protection?	V		(III) In accordance with Article 23 of the Company's "Ethical Corporate Management Best Practice Principles" and Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct", the whistleblowers identity and contents of the report shall be kept confidential, and whistleblowers shall not be subject to improper treatment due to whistleblowing.	No difference.

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
IV. Strengthening Information Disclosure Does the Company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company has disclosed these Best-Practice Principles on the Company's website and Market Observation Post System, and disclosed the implementation status in the Annual Report, ESG report and prospectus in accordance with Article 25 of the "Ethical Corporate Management Best Practice Principles." Integrity is the Company's most important core value and business philosophy. Employees must abide by clear ethical and character standards. The Company keeps its commitments to shareholders/banks, customers, employees, vendors, and other suppliers, and also does its utmost to ensure the interests and rights of all stakeholders.	No difference.
V. If the Company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: The Company established the "Ethical Corporate Management Best Practice Principles" to establish a corporate culture of ethical management and to achieve sound development. There is no deviation between actual operations and the Company's Best Practice Principles.				
VI. Other important information to facilitate a better understanding of the status of operation of the Company's ethical corporate management policies (e.g., the Company's reviewing and amending of its ethical corporate management best practice principles): In response to amendments to laws and regulations and the needs of the Company's practical operations, the Board of Directors approved the amendments to the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" on August 2, 2023. Furthermore, the Company pays attention to the development of relevant domestic and international ethical management regulations, and encourages Directors, managerial officers and employees to attend training and propose improvements and suggestions to enhance the Company's ethical corporate management performance.				

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

1. In addition to disclosures in the Corporate Governance section of the Market Observation Post System, the Company also discloses corporate governance related operations in the format of material information to investors in a timely manner, depending on the materiality.
2. The Company regularly or irregularly holds investor conferences, and the relevant materials of the investor conferences are disclosed on the Company's website and the Market Observation Post System.
3. Continuing education for the Company's managerial officers in 2025:

Job Title	Name	Training Date	Organizer	Course Name	Hours
President	Cheng, Wen-Tsung	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
Senior Vice President	Hsu, Wen-Hung	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025/05/16	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading in 2025	3
		2025/02/21	Corporate Operating and Sustainable Development Association	Corporate Governance and Securities Regulations: Sustainable Development Policies and Relevant Laws in Our Country	3
Vice President and Accounting Officer	Cheryl Yang	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/12/01-2025/12/02	Accounting Research and Development Foundation	Issuer, Securities Firm, and Stock Exchange Accounting Officer Continuing Education Program	12

Note: Ms. Cheryl Yang, Vice President and Chief Accounting Officer, was dismissed from her position on January 29, 2026.

4. Status of continuing education of corporate governance supervisor in 2025

Date	Organizer	Course Name	Hours
2025/02/21	Corporate Operating and Sustainable Development Association	Corporate Governance and Securities Regulations: Sustainable Development Policies and Relevant Laws in Our Country	3
2025/05/16	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading in 2025	3
2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3

5. Continuing education of directors in 2025

Title	Name	Date	Organizer	Course Name	Hours
Chairman	Cheng, Wen-Tsung	2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
Director	Hsu, Wen-Hung	2025/02/21	Corporate Operating and Sustainable Development Association	Corporate Governance and Securities Regulations: Sustainable Development Policies and Relevant Laws in Our Country	3
		2025/05/16	Securities & Futures Institute	Promotion meeting for prevention of Insider Trading in 2025	3
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
Director	Lin, Che-Wei	2025/08/20	Securities & Futures Institute	Operating Strategies and Outlook for Taiwan PMI Manufacturers in the Second Half of the Year Amid the Trump Reciprocal Tariff Turmoil	3
		2025/08/22	Taiwan Corporate Governance Association	Operations of the Remuneration Committee and Performance-Based Compensation Systems for Directors and Managerial Officers	3
Director	Sung Kao, Hsin-Ming	2025/05/07	ESG World Citizens & Digital Governance Foundation	Corporate Sustainability Strategies in the New 2025 Landscape and Cybersecurity Challenges under ESG-Oriented Corporate Governance	3
		2025/11/06	Taiwan Investor Relations Institute	Technology and Trends: Innovative AI Applications and Risk Management	3
Director	Omar Baigmirza	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
Independent Director	Cheng, Tien-Chong	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3

Title	Name	Date	Organizer	Course Name	Hours
Independent Director	Kung, Ju-Chin	2025/05/16	Taipei Foundation of Finance	AI-Related Issues in Corporate Governance: The Business Value and Digital Risks of Generative AI	3
		2025/06/13	Taiwan Corporate Governance Association	Trump 2.0: Corporate Response Strategies to Global Tax Reform and Supply Chain Restructuring	3
		2025/08/05	Taiwan Institute For Directors	Risk Management and Strategic Analysis for Corporate Sustainability	3
Independent Director	Ding, Kung-Wha	2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/08/08	Taiwan Corporate Governance Association	Trends and Risk Management of Generative AI	3
		2025/08/08	Taiwan Corporate Governance Association	A Comprehensive Intellectual Property Protection Strategy: Leveraging AI for Innovative Technology IP Portfolio Development	3
Independent Director	Chang, Chia-Chi	2025/04/11	Taiwan Corporate Governance Association	A Practical Examination of the Latest Developments in Artificial Intelligence and Risk Management Frameworks	3
		2025/08/05	Securities & Futures Institute	Risk Management and Strategic Analysis for Corporate Sustainability	3
		2025/08/05	Securities & Futures Institute	Outlook for U.S.-China Economic Relations and Taiwan's Industry Under Trump 2.0	3
		2025/10/03	Independent Director Association Taiwan	Digital Transformation and AI Applications	3
		2025/11/14	Taiwan Corporate Governance Association	The Digital Finance Revolution: Principles of Stablecoins and Emerging Trends in Blockchain-Based Virtual Assets	3

(VIII) Implementation of internal control system:

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

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

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

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

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

1. Major resolutions of the Board of Directors:

Date	Major resolutions
January 14, 2025	<ol style="list-style-type: none">1. Approved the donation to the WT Foundation.2. Approved the managerial officers' 2024 year-end bonuses and performance bonuses.3. Approved the managerial officers' 2025 salaries.4. Approved the 2025 Business Plan.5. Approved the amendment to the "Corporate Governance Best Practice Principles."6. Approved to set the record date of capital reduction for the canceled employee restricted stocks.7. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
February 25, 2025	<ol style="list-style-type: none">1. Approved the 2024 business report and financial reports.2. Approved the 2025 Q1 summary consolidated financial forecast.3. Approved the appointment, remuneration, and independence and suitability assessment of the Certified Public Accountants (CPAs).4. Approved the pre-approval of the non-assurance services list provided by the certified public accounting firm and its alliance firms to the Company and its subsidiaries.5. Approved the short-form merger with a 100% equity-owned subsidiary, Milestone Investment Co., Ltd.6. Approved the 2024 distribution of employees and directors' compensation.7. Approved the 2024 allocation of individual director's compensation.8. Approved the election of the eleventh board of directors.9. Approved the convening the 2025 annual shareholders' meeting.10. Approved the performance evaluation of the board of directors and functional committees for 2024.11. Approved the effectiveness assessment of internal control systems and internal control system statement for 2024.

Date	Major resolutions
April 15, 2025	<ol style="list-style-type: none"> 1. Approved the 2024 earnings distribution. 2. Approved the 2024 earnings distribution of cash dividends. 3. Approved the nomination and review of candidates for the eleventh directors and independent directors. 4. Approved the exemption of the non-competition limitation on the newly elected directors and their representatives of the company. 5. Approved the issuance of new common shares in the form of global depository shares for cash. 6. Approved the issuance of employee restricted stock awards. 7. Approved the definition of entry-level employees. 8. Approved the amendment to the "Articles of Incorporation." 9. Approved the amendment to the "Procedures for Acquisition or Disposal of Assets." 10. Approved the amendment to the "Procedures for Lending Funds and Endorsement & Guarantee." 11. Approved to set the record date of capital reduction for the cancelled employee restricted stocks. 12. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
May 8, 2025	<ol style="list-style-type: none"> 1. Approved the 2025 Q1 consolidated financial reports. 2. Approved the 2025 Q2 summary consolidated financial forecast. 3. Approved the short-form merger with a 100% equity-owned subsidiary, Techmosa International Incorporation.
May 28, 2025	Approved the election of the Eleventh Chairman of the Board.
June 6, 2025	<ol style="list-style-type: none"> 1. Approved the appointment of the 6th term of the Remuneration Committee members. 2. Approved the appointment of the 2nd term of the Nominating Committee members. 3. Approved the appointment of the 2nd term of the Sustainable Development Committee members. 4. Approved the establishment of the Company's "Employee Restricted Stock Awards Rules for 2025." 5. Approved that the Company proposes to acquire 51% of the issued shares of Future Electronics Inc. (Distribution) Pte. Ltd., a 100%-owned subsidiary of Future Electronics Inc., in which the Company has a 51% ownership. This acquisition will make Future Electronics Inc. (Distribution) Pte. Ltd. a direct subsidiary of the Company, with a 51% ownership. 6. Approved that the Company proposes to transfer all shares in its 100%-owned subsidiary, WT Semiconductor Holdings Pte. Ltd., to another 100%-owned subsidiary, WT Microelectronics Singapore Pte. Ltd. 7. Approved that the Company proposes to increase capital in cash to its wholly-owned subsidiary, WT Microelectronics Singapore Pte. Ltd. 8. Approved that the Company proposes to increase capital in cash to its Major Subsidiary, Morrihan International Corp.
July 15, 2025	<ol style="list-style-type: none"> 1. Approved that the Company proposes a share exchange by issuing new shares through a capital increase as consideration for acquiring the newly issued shares of Nichidenbo Corporation. 2. Approved the 2024 financial statements of the Company's Hong Kong branch. 3. Approved the 2025 director training program.

Date	Major resolutions
August 6, 2025	<ol style="list-style-type: none"> 1. Approved the 2024 sustainability report. 2. Approved the 2025 Q2 consolidated financial reports. 3. Approved the 2025 Q3 summary consolidated financial forecast. 4. Approved the establishment of tax policy. 5. Approved that due to group organizational restructuring, the Company proposes to acquire 49% of the issued shares of Future Electronics Inc. (Distribution) Pte. Ltd. held by its wholly owned subsidiary, Morrihan International Corporation. 6. Approved to set the record date of capital reduction for the canceled employee restricted stocks. 7. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
October 13, 2025	<ol style="list-style-type: none"> 1. Approved that the Company issuance of new common shares in the form of global depository shares for cash. 2. Approved that the Company issuance of the first unsecured overseas convertible bonds. 3. Approved the establishment of “2025 Employee Stock Option Plan for Issuance of New Common Shares in the Form of Global Depository Shares” and the managerial officers’ subscription. 4. Approved to redeem Class A Preferred shares in whole at the original issue price by June 30, 2026 and to terminate their listing.
November 4, 2025	<ol style="list-style-type: none"> 1. Approved the 2025 Q3 consolidated financial reports. 2. Approved the 2025 Q4 summary consolidated financial forecast. 3. Approved the amendment to the “Internal Control System.” 4. Approved the 2026 audit plan. 5. Approved the first issuance of employee restricted stock awards for 2025 and the list of employees and the number of shares each may be granted. 6. Approved the total number of options to be issued, the list of employees entitled to options and their respective number of options to be granted and common shares eligible for subscription under the second issuance of the employee stock options of 2024. 7. Approved to set the record date of capital reduction for the canceled employee restricted stocks. 8. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.
January 29, 2026	<ol style="list-style-type: none"> 1. Approved the discharge and appointment of the accounting officer. 2. Approved the donation to the WT Foundation. 3. Approved the managerial officers’ 2025 year-end bonuses and performance bonuses. 4. Approved the managerial officers’ 2026 salaries. 5. Approved the definition of entry-level employees. 6. Approved the 2026 business plan. 7. Approved the by-election of one seat for the 11th term of director. 8. Approved to convene the 2026 annual shareholders’ meeting. 9. Approved to set the record date of capital increase for the new shares issued upon the exercise of employee stock options granted in 2021.

Date	Major resolutions
March 3, 2026	<ol style="list-style-type: none"> 1. Approved the 2025 business report and financial reports. 2. Approved the 2026 Q1 summary consolidated financial forecast. 3. Approved the appointment, remuneration, and independence and suitability assessment of the Certified Public Accountants (CPAs). 4. Approved the pre-approval of the non-assurance services list provided by the certified public accounting firm and its alliance firms to the Company and its subsidiaries. 5. Approved the 2025 distribution of employees' and directors' compensation. 6. Approved the 2025 allocation of individual director's compensation. 7. Approved the effectiveness assessment of Internal Control Systems and Internal Control System Statement for 2025.
March 31, 2026	<ol style="list-style-type: none"> 1. Approved the 2025 earnings distribution. 2. Approved the 2025 earnings distribution of cash dividends. 3. Approved the issuance of new common shares in the form of global depositary shares for cash. 4. Approved the issuance of employee stock options with an exercise price lower than the market price. 5. Approved the nomination and review of candidates for the by-election of the 11th term of directors. 6. Approved the exemption of the non-competition limitation on the directors of the Company. 7. Approved the amendment to the "Articles of Incorporation". 8. Approved the addition to agenda items for the 2026 Annual Shareholders' Meeting. 9. Approved the performance evaluation of the Board of Directors and Functional Committees for 2025.

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

Date	Major resolutions and implementation
May 28, 2025	<ol style="list-style-type: none"> <li data-bbox="598 241 1402 331">1. Acknowledged the 2024 Business Report and Financial Reports. Implementation status: Approved. <li data-bbox="598 338 1402 712">2. Acknowledged the 2024 earnings distribution. Implementation status: Approved. The 2024 earnings distribution has been fully allocated. July 6, 2025 is set as the ex-dividend date and July 23 of the same year is set as the cash distribution date. The cash dividend per share for class A preferred share is NT\$2. The cash dividend per share for common share is NT\$5.99800066. <li data-bbox="598 719 1402 1451">3. Approved the issuance of new common shares in the form of global depositary shares for cash. Implementation status: Approved. The Company has completed the cash capital increase and issuance of common shares to participate in the issuance of global depositary receipts on November 20, 2025. It is listed on the Luxembourg Stock Exchange; the total issuance amount was US\$388,800,000, the issuance price per unit was US\$21.60, and a total of 18,000,000 units of global depositary receipts were issued, representing 90,000,000 common shares, equal to NT\$134.59 per share. The amendment to the registration of common stock capital increase has been approved by the Ministry of Economic Affairs on December 5, 2025. <li data-bbox="598 1458 1402 1921">4. Approved the issuance of employee restricted stock awards. Implementation status: Approved. A total of 4,334,000 shares of employee restricted stock awards were issued on November 14, 2025. The amendment to the registration of common stock capital increase has been approved by the Ministry of Economic Affairs on November 26, 2025 and the Taiwan Stock Exchange approved the listing on December 18, 2025.

Date	Major resolutions and implementation
May 28, 2025	<p>5. Approved the Amendment to the “Articles of Incorporation.” Implementation status: Approved. The Company has operated in accordance with the amended Articles of Incorporation, which have been disclosed on the Company’s website. The registration of the amendment to the Articles of Incorporation has been approved by the Ministry of Economic Affairs on July 3, 2025.</p> <p>6. Approved the Amendment to the “Procedures for Acquisition or Disposal of Assets.” Implementation status: Approved. The relevant operations have been carried out in accordance with the amended procedures and have been disclosed on the Market Observation Post System and the Company’s website.</p> <p>7. Approved the Amendment to the “Procedures for Lending Funds and Endorsement & Guarantee.” Implementation status: Approved. The relevant operations have been carried out in accordance with the amended procedures and have been disclosed on the Market Observation Post System and the Company’s website.</p> <p>8. Election of the Eleventh Board of Directors. Implementation status: The elected directors of the 11th Board of Directors are as follows: Five Directors: Cheng, Wen-Tsung, Wen You Investment Co., Ltd. Representative: Hsu, Wen-Hung, ASMedia Technology Inc. Representative: Lin, Che-Wei, Sung Kao, Hsin-Ming, Omar Baigmirza. Four Independent Directors: Ding, Kung-Wha, Cheng, Tien-Chung, Kun, Ju-Chin, Chang, Chia-chi. The election was approved and registered by the Ministry of Economic Affairs on July 3, 2025.</p> <p>9. Exemption of the Non-Competition Limitation on the Newly Elected Directors and their Representatives of the Company. Implementation status: Approved to release Cheng, Wen-Tsung, Wen You Investment Co., Ltd. Representative: Hsu, Wen-Hung, ASMedia Technology Inc. Representative: Lin, Che-Wei, Sung Kao, Hsin-Ming, Ding, Kung-Wha, Cheng, Tien-Chung, Kun, Ju-Chin and Chang, Chia-chi from non-competition limitations.</p>

- (V) During the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof : None.

IV. Information on the professional fees of the attesting CPAs

(I) Information of fees to CPA:

Name of accounting firm	Name of CPA	Audit period	Audit fee	Non-audit fee	Total	Remarks
Pricewaterhouse Coopers Taiwan	Hsu, Sheng-Chung	2025/1/1-2025/12/31	NT\$12,490 thousand	NT\$11,517 thousand	NT\$24,007 thousand	(Note)
	Wang, Sung-Ise	2025/1/1-2025/12/31				

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

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

V. Information on replacement of CPA

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

VI. The Chairperson, president, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year
None.

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

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

- Equity transfer: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Inquiry for Equity Transfer Information > Ex-post Filing of Insiders Shareholding Change for relevant information.
Website: https://mops.twse.com.tw/mops/#/web/query6_1
- Pledge of Equity: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Pledge/Release of Pledge of

Insiders > Announcement for Pledge/Release of Pledge of Insiders for relevant information.

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

(II) Shares Trading with Related Parties: None.

(III) Shares Pledge with Related Parties: None.

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

March 16, 2026 (Book Closure Date)

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	Ratio (%)	Shares	Ratio (%)	Shares	Ratio (%)	Name of entity or individual	Relationship	
ASMedia Technology Inc. Representative: Hsu, Shi-Chang	188,720,421 0	14.87 0	0 0	0 0	0 0	0 0	None	None	None
WPG Holdings Limited Representative: Simon Huang	153,087,471 0	12.06 0	0 0	0 0	0 0	0 0	None	None	None
Shao Yang Investment Co., Ltd. Representative: Cheng, Wen-Tsung	86,590,066 25,757,112	6.82 2.03	0 5,035,194	0 0.40	0 98,083,826	0 7.73	Cheng, Wen-Tsung	Representative	None
Nichidenbo Corporation Representative: Chou, Wei-Lin	58,428,000 0	4.60 0	0 0	0 0	0 0	0 0	None	None	None
Yuanta/P-shares Taiwan Dividend Plus ETF	50,510,194	3.98	0	0	0	0	None	None	None
Capital Tip Customized Taiwan Select High Dividend ETF	44,920,000	3.54	0	0	0	0	None	None	None
Fubon Life Insurance Co., Ltd.(Fubon Dividend 03) Representative: Howard Lin	32,800,000 0	2.58 0	0 0	0 0	0 0	0 0	None	None	None
Cheng, Wen-Tsung	25,757,112	2.03	5,035,194	0.40	98,083,826	7.73	Shao Yang Investment Co., Ltd.	Representative	None
CIBC World Markets Inc.	21,406,138	1.69	0	0	0	0	None	None	None
New Labor Pension Fund	19,581,982	1.54	0	0	0	0	None	None	None

Note: The shareholding ratio was based on the total number of issued outstanding common shares at 1,269,148,301 shares as of March 16, 2026.

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

December 31, 2025/Unit: Thousand shares

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
Wintech Microelectronics Holding Limited	31	100.00	—	—	31	100.00
Nuvision Technology, Inc.	28,227	100.00	—	—	28,227	100.00
Morrihan International Corp.	923,760	100.00	—	—	923,760	100.00
Maxtek Technology Co., Ltd.	70,220	100.00	—	—	70,220	100.00
BSI Semiconductor Pte. Ltd.	7,544	100.00	—	—	7,544	100.00
Promising Investment Limited	—	—	30,633	100.00	30,633	100.00
Wintech Investment Co., Ltd.	—	—	21,021	100.00	21,021	100.00
WT Microelectronics (Shanghai) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Wintech Microelectronics Ltd.	—	—	19,900	100.00	19,900	100.00
WT Technology Pte. Ltd.	5,000	100.00	—	—	5,000	100.00
WT Solomon QCE Limited	110,000	100.00	—	—	110,000	100.00
WT Microelectronics (Hong Kong) Limited	12,528	100.00	—	—	12,528	100.00
Nino Capital Co., Ltd.	—	—	311	100.00	311	100.00
Rich Web Ltd.	—	—	22,974	100.00	22,974	100.00
WT Microelectronics Singapore Pte. Ltd.	156,698	100.00	—	—	156,698	100.00
WT Microelectronics (Malaysia) Sdn. Bhd.	—	—	500	100.00	500	100.00
WT Technology Korea Co., Ltd.	—	—	3,980	100.00	3,980	100.00
Shanghai WT Microelectronics Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
WT Microelectronics (Shenzhen) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
WT Microelectronics (Thailand) Limited.	—	—	300	100.00	300	100.00
WT Microelectronics India Private Limited	—	—	700	100.00	700	100.00
Asia Latest Technology Limited	—	—	1,120	100.00	1,120	100.00
WT Microelectronics (Shanghai) Technology Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
JCD Optical (Cayman) Co., Ltd.	—	—	5,869	16.94	5,869	16.94
Joy Capital Ltd.	—	—	1,200	17.65	1,200	17.65
Rainbow Star Group Limited	—	—	19	24.65	19	24.65
Nichidenbo Corporation	102,000	35.47	—	—	102,000	35.47
Brillnics Inc.	—	—	49,337	60.03	49,337	60.03
Morrihan Singapore Pte. Ltd.	7,000	100.00	—	—	7,000	100.00
Wonchang Semiconductor Co., Ltd.	—	—	54	100.00	54	100.00
Hongtech Electronics Co., Ltd.	—	—	11,500	100.00	11,500	100.00
Lacewood International Corp.	—	—	0.5	100.00	0.5	100.00
Brillnics (HK) Limited	—	—	64,013	100.00	64,013	100.00
Brillnics Singapore Pte. Ltd.	—	—	750	100.00	750	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
Brillnics Japan Inc.	—	—	100	100.00	100	100.00
Brillnics (Taiwan) Inc.	—	—	1,669	100.00	1,669	100.00
WT Semiconductor Holdings Pte. Ltd.	—	—	165,739	100.00	165,739	100.00
Synergy Electronics (Shenzhen) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Excelpoint International Trading (Shanghai) Co., Ltd.	—	—	Note 2	100.00	Note 2	100.00
Excelpoint Technology Pte. Ltd.	—	—	120,399	100.00	120,399	100.00
Excelpoint Systems (H.K.) Limited	—	—	27,794	100.00	27,794	100.00
Excelpoint Systems (Pte) Ltd	—	—	11,000	100.00	11,000	100.00
Planetspark Pte. Ltd.	—	—	11,000	100.00	11,000	100.00
Excelpoint Systems Sdn. Bhd.	—	—	0.1	100.00	0.1	100.00
Excelpoint Systems (India) Private Limited	—	—	50	100.00	50	100.00
Excelpoint Systems (USA) Inc.	—	—	1	100.00	1	100.00
WT Microelectronics Vietnam Company Limited	—	—	Note 2	100.00	Note 2	100.00
Synergy Electronics (H.K.) Limited	—	—	100	100.00	100	100.00
Future Electronics Inc.	0.051	51.00	0.049	49.00	0.1	100.00
Future Electronics Mexico, S.A. de C.V.	—	—	50	100.00	50	100.00
Future Electronics (US) Holding Corp.	—	—	0.5	100.00	0.5	100.00
F.A.I Electronics Inc.	—	—	0.1	100.00	0.1	100.00
Future Electronics (CDA) Ltd.	—	—	3,208	100.00	3,208	100.00
Future Electronics Distribution CR (FEDCR), S.A.	—	—	0.1	100.00	0.1	100.00
Future Electronics Puerto Rico Corp.	—	—	0.1	100.00	0.1	100.00
FUTURE ELECTRONICS DO BRASIL LTDA	—	—	0.15	100.00	0.15	100.00
Future Electronics (Hong Kong) Limited	—	—	8,389	100.00	8,389	100.00
Future Advanced Electronics Limited	—	—	6,000	100.00	6,000	100.00
Future Electronics Inc. (Distribution) Pte Ltd	—	—	160,951	100.00	160,951	100.00
Future Electronics Management Services Limited	—	—	102,338	100.00	102,338	100.00
Future Electronics EDC Services GmbH	—	—	0.002	100.00	0.002	100.00
Future Electronics Corp.	—	—	0.026	100.00	0.026	100.00
Corlex Inc.	—	—	0.1	100.00	0.1	100.00
Lexcor Corp	—	—	0.1	100.00	0.1	100.00
Future Electronics (US) LLC	—	—	Note 2	100.00	Note 2	100.00
Future Electronics GP Corp.	—	—	0.1	100.00	0.1	100.00
Future Electronics LP Corp.	—	—	0.1	100.00	0.1	100.00
Future Electronics Distribution Center, LP	—	—	Note 2	100.00	Note 2	100.00
Summit International Yugen Kaisha	—	—	0.06	100.00	0.06	100.00
Future Electronics Inc. (Korea)	—	—	5	100.00	5	100.00
Uhyun Tech Ltd	—	—	1	100.00	1	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
FUTURE TAIWAN ADVANCED ELECTRONICS PTE LTD.	—	—	Note 2	100.00	Note 2	100.00
Future Electronics (Shanghai) Co., Ltd	—	—	2,400	100.00	2,400	100.00
Macktronics Limited	—	—	0.001	100.00	0.001	100.00
Eclipse Components Limited	—	—	0.001	100.00	0.001	100.00
Snapdragon Enterprise Limited	—	—	0.001	100.00	0.001	100.00
Future India Advanced Electronics Private Limited	—	—	200	99.9995	200	99.9995
Future Electronics Services (Malaysia) Sdn. Bhd.	—	—	1,000	100.00	1,000	100.00
Future Electronics Marketing Services (NZ) Limited	—	—	11	100.00	11	100.00
Future Electronics (Philippines) Inc.	—	—	29	99.913	29	99.913
Future Electronics Pty Ltd	—	—	0.002	100.00	0.002	100.00
Future Electronics (Thailand) Ltd.	—	—	10 (Note 3)	100.00	10 (Note 3)	100.00
Future Electronics Limited	—	—	169,789	100.00	169,789	100.00
Future Electronics Kabushiki Kaisha	—	—	0.8	100.00	0.8	100.00
Future Electronics Naamloze vennootschap	—	—	62	100.00	62	100.00
Future Electronics ApS	—	—	0.5	100.00	0.5	100.00
Future Electronics Oy	—	—	0.02	100.00	0.02	100.00
Future Electronics Schweiz GmbH	—	—	0.002	100.00	0.002	100.00
Future Electronics Tunisia Sarl	—	—	0.1	100.00	0.1	100.00
Future Electronics Austria GmbH	—	—	0.001	100.00	0.001	100.00
Future Electronics, s.r.o.	—	—	8	100.00	8	100.00
Future Electronics OÜ	—	—	25	100.00	25	100.00
Future Electronics Rus Limited Liability Company	—	—	Note 2	100.00	Note 2	100.00
Future Electronics Servicing and Trading Kft.	—	—	12	100.00	12	100.00
FUTURE ELECTRONICS DISTRIBUTION (ISRAEL) LTD	—	—	1	100.00	1	100.00
FUTURE ELECTRONICS TURKEY İÇ VE DIŞ TİCARET LİMİTED ŞİRKETİ	—	—	0.4	100.00	0.4	100.00
Future Electronics B.V.	—	—	18	100.00	18	100.00
FUTURE ELECTRONICS POLSKA SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ	—	—	0.08	100.00	0.08	100.00
Future Electronics d.o.o.	—	—	9	100.00	9	100.00
Future Electronics Distribution (Spain) S.L.	—	—	0.5	100.00	0.5	100.00
Future Electronics SRL (Romania)	—	—	0.37	100.00	0.37	100.00
Future Electronics (Ireland) Ltd.	—	—	0.002	100.00	0.002	100.00
Future Electronics SRL (Italy)	—	—	32	100.00	32	100.00
UAB "Future Electronics"	—	—	0.1	100.00	0.1	100.00
Future Electronics AS	—	—	16	100.00	16	100.00
Future Electronics Portugal Unipessoal LDA	—	—	6	100.00	6	100.00

Invested company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
FE Trading PTY Ltd.	—	—	1	100.00	1	100.00
Future Electronics SAS	—	—	10,778	100.00	10,778	100.00
Future Electronics Aktiebolag	—	—	1	100.00	1	100.00
Future Electronics Deutschland GmbH	—	—	0.002	100.00	0.002	100.00
PN Electronics SAS	—	—	2,000	100.00	2,000	100.00

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

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

Note 3: Only disclose the number of common shares.

Chapter 3. Information on Capital Raising Activities

I. Capital and shareholding

(I) Sources of capital stock:

March 31, 2026

Unit: Share/NT\$

Year/ Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount(NT\$)	Shares	Amount(NT\$)	Sources of Capital	Capital paid in by assets other than cash	Other
2025.02	10	2,000,000,000	20,000,000,000	Common shares 1,117,146,651 shares Preferred shares 135,000,000 shares	12,521,466,510	Canceled employee restricted shares for cash capital reduction by NT\$70,000 Converted employee stock options for cash capital increase by NT\$7,370,000	-	2025.2.18 Jing-Shou- Shang-Zi No. 11430007820
2025.06	10	2,000,000,000	20,000,000,000	Common shares 1,121,250,651 shares Preferred shares 135,000,000 shares	12,562,506,510	Canceled employee restricted shares for cash capital reduction by NT\$175,000 Converted employee stock options for cash capital increase by NT\$41,215,000	-	2025.6.9 Jing-Shou- Shang-Zi No. 11430073870
2025.09	10	3,000,000,000	30,000,000,000	Common shares 1,121,621,401 shares Preferred shares 135,000,000 shares	12,566,214,010	Canceled employee restricted shares for cash capital reduction by NT\$90,000 Converted employee stock options for cash capital increase by NT\$3,797,500	-	2025.9.3 Jing-Shou- Shang-Zi No. 11430130110
2025.10	10	3,000,000,000	30,000,000,000	Common shares 1,169,049,401 shares Preferred shares 135,000,000 shares	13,040,494,010	Share exchange for cash capital increase by NT\$474,280,000	-	2025.10.13 Jing-Shou- Shang-Zi No. 11430160610
2025.11	10	3,000,000,000	30,000,000,000	Common shares 1,173,383,401 shares Preferred shares 135,000,000 shares	13,083,834,010	Issued restricted employees awards for cash capital increase by NT\$43,340,000	-	2025.11.26 Jing-Shou- Shang-Zi No. 11430187440
2025.12	10	3,000,000,000	30,000,000,000	Common shares 1,263,383,401 shares Preferred shares 135,000,000 shares	13,983,834,010	Issued New Common shares for issuance of GDR for cash capital increase by NT\$900,000,000	-	2025.12.5 Jing-Shou- Shang-Zi No. 11430191250
2026.02	10	3,000,000,000	30,000,000,000	Common shares 1,264,585,901 shares Preferred shares 135,000,000 shares	13,995,859,010	Canceled employee restricted shares for cash capital reduction by NT\$15,000 Converted employee stock options for cash capital increase by NT\$12,040,000	-	2026.2.6 Jing-Shou- Shang-Zi No. 11430197890

Year/ Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount(NT\$)	Shares	Amount(NT\$)	Sources of Capital	Capital paid in by assets other than cash	Other
2026.03	10	3,000,000,000	30,000,000,000	Common shares 1,265,430,751 shares Preferred shares 135,000,000 shares	14,004,307,510	Converted employee stock options for cash capital increase by NT\$8,448,500	-	2026.3.5 Jing-Shou- Shang-Zi No. 11530018460
2026.03	10	3,000,000,000	30,000,000,000	Common shares 1,265,430,751 shares	12,654,307,510	Cancellation and redemption of Class A Preferred Shares for cash capital reduction by NT\$1,350,000,000	-	2026.03.23 Jing-Shou- Shang-Zi No. 11530030290

Unit: shares

Type of stock	Authorized capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Common shares	1,269,148,301	1,730,851,699	3,000,000,000	None
Preferred shares	0			
Total	1,269,148,301			

Note: Classified as shares of listed companies. The common shares include 3,719,050 shares of exercised employee stock options and 1,500 shares of employee restricted stocks redeemed and pending cancellation, neither of them have completed the amendment to the registration.

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

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

Names of major shareholder	Shares	Shareholding (shares)	Shareholding (%)
ASMedia Technology Inc.		188,720,421	14.87%
WPG Holdings Limited		153,087,471	12.06%
Shao Yang Investment Co., Ltd.		86,590,066	6.82%
Nichidenbo Corporation		58,428,000	4.60%
Yuanta/P-shares Taiwan Dividend Plus ETF		50,510,194	3.98%
Capital Tip Customized Taiwan Select High Dividend ETF		44,920,000	3.54%
Fubon Life Insurance Co., Ltd. (Fubon Dividend 03)		32,800,000	2.58%
Cheng, Wen-Tsung		25,757,112	2.03%
CIBC World Markets Inc.		21,406,138	1.69%
New Labor Pension Fund		19,581,982	1.54%

(IV) Dividend policy and implementation status:

1. Dividend policy:

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

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

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

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

WT Microelectronics Co. Ltd.	
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)
Current-year distributable earnings at the end of 2025	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

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

Not applicable. No stock dividend distribution proposal was submitted to this Shareholders' Meeting.

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

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

Article 19 of the Company's Articles of Incorporation

If the Company has profits (which mean profits before tax without deducting the remuneration of employees and Directors) in the fiscal year, the Company shall distribute no less than 1% of such profits to employees' 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 reported to the annual shareholders' meeting.

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

The remuneration for directors shall be distributed in accordance with applicable laws and regulations and the Company's dividend policy. The appropriated amount is recognized as operating expenses for the current year. However, if the actual distribution amount resolved by the Board of Directors is different from the estimated amount, it is recognized as profit or loss in the following year.

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

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

A. Employees profit-sharing compensation in cash: NT\$ 149,700,000.

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

C. Directors profit-sharing compensation: NT\$ 45,000,000.

The aforementioned amount of the proposed distribution is the same as the 2025 estimated expense.

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

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

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

The Company's estimated employee profit-sharing compensation in 2024 was NT\$109,000,000, and the profit-sharing compensation to directors was NT\$42,950,820.

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

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

II. Issuance of corporate bonds

(I) Issuance of corporate bonds:

March 31, 2026

Type of corporate bond	The First Unsecured Overseas Convertible Bonds
Issue date	November 24, 2025
Issue Par Value	US\$200,000
Place of Listing	Singapore Exchange Limited
Issue price	100% of the principal amount of the Bonds
Issue amount	US\$350,000,000
Coupon interest rate	0% per annum
Maturity	2 years, mature on November 24, 2027
Guarantee agency	None
Trustee	Citicorp International Limited
Global Lead Underwriter	Citigroup Global Markets Limited
Certified Lawyer	Tsar & Tsai Law Firm
Certified Public Accountant	PwC Taiwan Hsu, Sheng-Chung & Wang, Song-Tse
Repayment method	Unless the Bonds have been redeemed, repurchased and cancelled by the Issuer, or converted by the holders of the Bonds (the "Bondholders"), the Issuer shall redeem the outstanding Bonds on the maturity date in U.S. dollars at their principal amount together with gross yield, set at 1.125% per annum (calculated on a semi-annual basis) (the "Redemption Amount at Maturity"). The Redemption Amount at Maturity will be converted to NTD at the Fixed Exchange Rate, and the resulting NTD amount will be converted back to USD for repayment based on the prevailing exchange rate at that time (referencing the fixed rate displayed by Taipei Forex Inc. at 11:00 am).
Outstanding principal	US\$350,000,000

Type of corporate bond	The First Unsecured Overseas Convertible Bonds	
Terms of redemption or advance repayment	<p>(1) The Issuer may redeem the Outstanding Bonds, in whole but not in part, at the Early Redemption Amount (as defined below) if more than 90% of principal amount of the Bonds have already been redeemed, repurchased and cancelled, or converted by the Bondholders; or</p> <p>(2) The Issuer may redeem the Bonds, in whole but not in part, at the Early Redemption Amount if any changes in relation to the ROC or other country's tax laws/regulations occur after the Issue Date resulting in increase of tax obligation or the necessity to pay additional interest expense or an increase of additional costs to the Issuer in connection with the Bonds. Bondholders may elect not to have their Bonds early redeemed but the Bondholders making such election will not be entitled to request the Issuer to pay any amount or reimbursement of such additional taxes or expenses.</p> <p>The term "Early Redemption Amount" under this Plan is an amount equal to the principal amount of the Bonds plus a gross yield of 1.125% per annum (calculated on a semi-annual basis). The Early Redemption Amount will be translated into NT dollars using the Fixed Exchange Rate, and said NT dollar amount will then be translated into US dollars using the prevailing exchange rate (by referencing the fixed rate displayed by Taipei Forex Inc. at 11:00 am) for payment in US dollars.</p> <p>With respect to the Bonds which are not redeemed, repurchased and cancelled or converted, the payment of the Early Redemption Amount will be made by the Issuer in cash on the payment date as provided in the Indenture for the Bonds (the "Indenture") for the outstanding Bonds.</p>	
Restrictive clause	None	
Name of credit rating agency, rating date, rating of corporate bonds	None	
Other rights attached	As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities	US\$0
	Issuance and conversion (exchange or subscription) method	Please refer to the Market Observation Post System's website for the Offering Plan.

Type of corporate bond	The First Unsecured Overseas Convertible Bonds
Issuance and conversion, exchange or subscription method, issuing condition dilution, and impact on existing shareholders' equity	Should all of the unsecured overseas convertible bonds issued this time be fully converted within the current year, the dilution ratio to share capital would be approximately 4.5%, and the resulting dilution effect on the shareholdings of existing shareholders would remain limited.
Transfer agent	None

(II) Information on convertible corporate bonds:

Type of corporate bond		The First Unsecured Overseas Convertible Bonds	
Item	Year	2025	As of March 31, 2026
	Convertible bonds Market price	Highest	US\$101.972
Lowest		US\$97.066	US\$97.102
Average		US\$99.734	US\$109.689
Conversion price		NT\$181.7	NT\$181.7
Issue date and prevailing conversion price		Issued on November 24, 2025 Conversion price at issuance: NT\$181.7	
Methods of conversion obligations fulfillment		None.	None.

(III) Information on exchangeable corporate bonds: None.

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

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

III. Issuance of preferred shares: None.

IV. Issuance of global depositary receipts (GDR)

Item \ Issue date	April 22, 2022	April 12, 2024	November 20, 2025
Issue date	April 22, 2022	April 12, 2024	November 20, 2025
Place of issue and trading	Luxembourg Stock Exchange	Luxembourg Stock Exchange	Luxembourg Stock Exchange
Total issue amount	US\$190,008,000	US\$341,360,000	US\$388,800,000
Issue price per GDR	US\$12.18 per unit	US\$20.08 per unit	US\$21.60 per unit
Unit issued	15,600,000 Unit	17,000,000 Unit	18,000,000 Unit
Source of underlying securities	Common shares issued for cash capital increase	Common shares issued for cash capital increase	Common shares issued for cash capital increase
Quantity of underlying securities	Each unit of GDR represents 5 shares of the Company's common shares, for a total of 78,000,000 common shares.	Each unit of GDR represents 5 shares of the Company's common shares, for a total of 85,000,000 common shares.	Each unit of GDR represents 5 shares of the Company's common shares, for a total of 90,000,000 common shares.
Rights and obligations of GDR holders	<p>The rights and obligations of GDR holders shall be handled in accordance with the laws of the Republic of China and with the provisions of the Depository Agreement. The main content of the Depository Agreement is as follows:</p> <ol style="list-style-type: none"> Exercise of voting right Unless otherwise stipulated by laws and regulations, the holders of the global depositary receipts shall exercise the right to vote attached to the original securities expressed in the global depositary receipt as stated in the Depository Agreement and the laws of the Republic of China. Dividend distribution, priority subscription rights for new shares, and other rights. Unless otherwise stated in the Deposit Agreement, GDR holders enjoy the same rights to cash and stock dividends as common share shareholders of the Company in 	<p>The rights and obligations of GDR holders shall be handled in accordance with the laws of the Republic of China and with the provisions of the Depository Agreement. The main content of the Depository Agreement is as follows:</p> <ol style="list-style-type: none"> Exercise of voting right Unless otherwise stipulated by laws and regulations, the holders of the global depositary receipts shall exercise the right to vote attached to the original securities expressed in the global depositary receipt as stated in the Depository Agreement and the laws of the Republic of China. Dividend distribution, priority subscription rights for new shares, and other rights. Unless otherwise stated in the Deposit Agreement, GDR holders enjoy the same rights to cash and stock dividends as common share shareholders of the Company in 	<p>The rights and obligations of GDR holders shall be handled in accordance with the laws of the Republic of China and with the provisions of the Depository Agreement. The main content of the Depository Agreement is as follows:</p> <ol style="list-style-type: none"> Exercise of voting right Unless otherwise stipulated by laws and regulations, the holders of the global depositary receipts shall exercise the right to vote attached to the original securities expressed in the global depositary receipt as stated in the Depository Agreement and the laws of the Republic of China. Dividend distribution, priority subscription rights for new shares, and other rights. Unless otherwise stated in the Deposit Agreement, GDR holders enjoy the same rights to cash and stock dividends as common share shareholders of the Company in

Item \ Issue date	April 22, 2022	April 12, 2024	November 20, 2025
Rights and obligations of GDR holders	<p>principle. If the issuing company distributes stock dividends in the future, the depositary institution will, according to the provisions of the deposit agreement, issue additional overseas depositary receipts to overseas depositary receipt holders based on the proportion of original units held by them, or increase the number of ordinary shares of the issuing company represented by each unit of overseas depositary receipt, or sell the stock dividends on behalf of the overseas depositary receipt holders, and distribute the proceeds net of related expenses and taxes to overseas depositary receipt holders in proportion.</p> <p>When the issuing company conducts cash capital increase or other subscription of equity, overseas depositary receipt holders generally have the same priority subscription right as common shareholders of the issuing company, subject to compliance with relevant laws and regulations in the Republic of China and other applicable jurisdictions. The depositary bank shall provide overseas depositary receipt holders with such rights according to the proportion of their original holdings and the provisions of the deposit agreement, or sell such rights on behalf of overseas</p>	<p>principle. If the issuing company distributes stock dividends in the future, the depositary institution will, according to the provisions of the deposit agreement, issue additional overseas depositary receipts to overseas depositary receipt holders based on the proportion of original units held by them, or increase the number of ordinary shares of the issuing company represented by each unit of overseas depositary receipt, or sell the stock dividends on behalf of the overseas depositary receipt holders, and distribute the proceeds net of related expenses and taxes to overseas depositary receipt holders in proportion.</p> <p>When the issuing company conducts cash capital increase or other subscription of equity, overseas depositary receipt holders generally have the same priority subscription right as common shareholders of the issuing company, subject to compliance with relevant laws and regulations in the Republic of China and other applicable jurisdictions. The depositary bank shall provide overseas depositary receipt holders with such rights according to the proportion of their original holdings and the provisions of the deposit agreement, or sell such rights on behalf of overseas</p>	<p>principle. If the issuing company distributes stock dividends in the future, the depositary institution will, according to the provisions of the deposit agreement, issue additional overseas depositary receipts to overseas depositary receipt holders based on the proportion of original units held by them, or increase the number of ordinary shares of the issuing company represented by each unit of overseas depositary receipt, or sell the stock dividends on behalf of the overseas depositary receipt holders, and distribute the proceeds net of related expenses and taxes to overseas depositary receipt holders in proportion.</p> <p>When the issuing company conducts cash capital increase or other subscription of equity, overseas depositary receipt holders generally have the same priority subscription right as common shareholders of the issuing company, subject to compliance with relevant laws and regulations in the Republic of China and other applicable jurisdictions. The depositary bank shall provide overseas depositary receipt holders with such rights according to the proportion of their original holdings and the provisions of the deposit agreement, or sell such rights on behalf of overseas</p>

Item \ Issue date	April 22, 2022	April 12, 2024	November 20, 2025
Rights and obligations of GDR holders	depository receipt holders. After deducting relevant expenses and taxes, the proceeds shall be distributed to overseas depository receipt holders proportionally.	depository receipt holders. After deducting relevant expenses and taxes, the proceeds shall be distributed to overseas depository receipt holders proportionally.	depository receipt holders. After deducting relevant expenses and taxes, the proceeds shall be distributed to overseas depository receipt holders proportionally.
Trustee	N/A	N/A	N/A
Depository bank	Citibank, N.A.	Citibank, N.A.	Citibank, N.A.
Custodian bank	Citibank Taiwan Limited	Citibank Taiwan Limited	Citibank Taiwan Limited
Outstanding balance	As of March 31, 2026, the total balance of outstanding Global Depository Receipts was 0 units, representing a total of 0 common shares.	As of March 31, 2026, the total balance of outstanding Global Depository Receipts was 0 units, representing a total of 0 common shares.	As of March 31, 2026, the total balance of outstanding Global Depository Receipts was 0 units, representing a total of 0 common shares.
Apportionment of expenses for issuance & maintenance	<ol style="list-style-type: none"> Expenses related to the issuance of Global Depository Receipts Unless otherwise provided by laws or otherwise agreed between the issuing company, the overseas lead underwriter and the depository bank, the issuance costs and expenses incurred in connection with the issuance of overseas depository receipts, including legal fees, listing fees, financial advisory fees, underwriting fees, and any other related expenses and expenditures, shall be borne by the issuing company. Expenses during the retention period of Global Depository Receipts The listing fees, information disclosure expenses, and other related expenses during the depository receipt retention period shall be paid by the issuing company unless otherwise 	<ol style="list-style-type: none"> Expenses related to the issuance of Global Depository Receipts Unless otherwise provided by laws or otherwise agreed between the issuing company, the overseas lead underwriter and the depository bank, the issuance costs and expenses incurred in connection with the issuance of overseas depository receipts, including legal fees, listing fees, financial advisory fees, underwriting fees, and any other related expenses and expenditures, shall be borne by the issuing company. Expenses during the retention period of Global Depository Receipts The listing fees, information disclosure expenses, and other related expenses during the depository receipt retention period shall be paid by the issuing company unless otherwise 	<ol style="list-style-type: none"> Expenses related to the issuance of Global Depository Receipts Unless otherwise provided by laws or otherwise agreed between the issuing company, the overseas lead underwriter and the depository bank, the issuance costs and expenses incurred in connection with the issuance of overseas depository receipts, including legal fees, listing fees, financial advisory fees, underwriting fees, and any other related expenses and expenditures, shall be borne by the issuing company. Expenses during the retention period of Global Depository Receipts The listing fees, information disclosure expenses, and other related expenses during the depository receipt retention period shall be paid by the issuing company unless otherwise

Issue date		April 22, 2022	April 12, 2024	November 20, 2025
Item				
Apportionment of expenses for issuance & maintenance		stipulated by law or otherwise issued by the issuing company and the underwriting syndicate and the deposit bank.	stipulated by law or otherwise issued by the issuing company and the underwriting syndicate and the deposit bank.	stipulated by law or otherwise issued by the issuing company and the underwriting syndicate and the deposit bank.
Terms and conditions of the deposit agreement & custody agreement		Please refer to the Company's Offering Circular.	Please refer to the Company's Offering Circular.	Please refer to the Company's Offering Circular.
Market price per unit	2025	Highest	USD 25.60	
		Lowest	USD 12.30	
		Average	USD 20.02	
	As of March 31, 2026.	Highest	USD 40.20	
		Lowest	USD 22.20	
		Average	USD 28.92	

V. Issuance of employee stock options

(I) Issuance of employee stock options

March 31, 2026

Type of employee stock options	Fifth Issuance	Sixth Issuance	Seventh Issuance	Eighth Issuance
Effective registration date and total number of units	March 16, 2021 12,000 Units	December 2, 2021 20,000 Units	October 22, 2024 30,000,000 Units	October 22, 2024 30,000,000 Units
Issue date	March 18, 2021	January 6, 2022	October 23, 2024	November 4, 2025
Number of units issued	Total amount of issuance is 12,000 units	Total amount of issuance is 18,854 units	Total amount of issuance is 22,849,000 units	Total amount of issuance is 1,870,000 units
Number of units still available for issuance	0 unit	0 unit	7,151,000 units	5,281,000 units
Ratio of the number of issued subscribable shares to the total number of issued shares at the time of issuance	1.29558%	2.02%	1.8263%	0.1434%
Duration	6 years	5 years	6 years	6 years
Exercise method	<ol style="list-style-type: none"> The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective 	<ol style="list-style-type: none"> The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective 	<ol style="list-style-type: none"> The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective 	<ol style="list-style-type: none"> The Company will issue new shares by book-entry transfer without physical certificates and register the capital increase after the shares are issued, in accordance with the proviso of Article 161, Paragraph 1 of the Company Act. If the new shares are granted to employees of overseas subsidiaries, they will be delivered to an “Employee Collective

Type of employee stock options	Fifth Issuance	Sixth Issuance	Seventh Issuance	Eighth Issuance
Exercise method	Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and is not allowed for other securities trading.	Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and is not allowed for other securities trading.	Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and is not allowed for other securities trading.	Investment Account” established at a custodian institution by the overseas subsidiary. This account is solely for selling shares obtained through the exercise of Options and is not allowed for other securities trading.
Vesting period and percentage (%)	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 50% Three-year anniversary of the grant: 75% Four-year anniversary of the grant: 100%	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 50% Three-year anniversary of the grant: 75% Four-year anniversary of the grant: 100%	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 30% Three-year anniversary of the grant: 60% Four-year anniversary of the grant: 100%	Optionees may exercise their Options according to the following vesting schedule, starting from the date two years after being granted the Options: Two-year anniversary of the grant: 30% Three-year anniversary of the grant: 60% Four-year anniversary of the grant: 100%
Number of shares subscribed through exercise of the warrants	10,635,500 shares	13,445,650 shares	0 shares	0 shares
Amount of the shares subscribed through exercise of the warrants	NT\$405,389,950	NT\$831,869,980	NT\$ 0	NT\$ 0
Number of unexercised shares	887,000 shares	3,942,350 shares	22,044,000 shares	1,870,000 shares
Subscription price per share of the unexercised shares	NT\$34.5	NT\$58.6	NT\$108.9	NT\$148.1

Type of employee stock options	Fifth Issuance	Sixth Issuance	Seventh Issuance	Eighth Issuance
Ratio of the number of unexercised shares to the total number of issued shares (%)	0.0701%	0.3115%	1.7420%	0.1478%
The effect on shareholders' equity	These share subscription warrants become exercisable only after two years from the date of issuance. The maximum cumulative exercisable percentages are 50% upon the completion of two years, 75% upon the completion of three years, and 100% upon the completion of four years. As the dilution to existing shareholders' equity occurs gradually over time, its overall impact remains no material.	These share subscription warrants become exercisable only after two years from the date of issuance. The maximum cumulative exercisable percentages are 50% upon the completion of two years, 75% upon the completion of three years, and 100% upon the completion of four years. As the dilution to existing shareholders' equity occurs gradually over time, its overall impact remains no material.	These share subscription warrants become exercisable only after two years from the date of issuance. The maximum cumulative exercisable percentages are 30% upon the completion of two years, 60% upon the completion of three years, and 100% upon the completion of four years. As the dilution to existing shareholders' equity occurs gradually over time, its overall impact remains no material.	These share subscription warrants become exercisable only after two years from the date of issuance. The maximum cumulative exercisable percentages are 30% upon the completion of two years, 60% upon the completion of three years, and 100% upon the completion of four years. As the dilution to existing shareholders' equity occurs gradually over time, its overall impact remains no material.

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

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

Fifth issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised			Unexercised				
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	1,810,000	0.14 %	1,810,000	41.0 / 37.5 / 36.5 / 34.8 / 34.7 / 34.5	68,598,750	0.14 %	0	34.5	0	0.00 %
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Finance Supervisor	Jason Lu										
Employee	Marketing and Sales Manager	Jerry Wang	3,000,000	0.24 %	2,654,500	41.0 / 38.4 / 37.5 / 37.2 / 36.5 / 34.8 / 34.7 / 34.5	102,119,500	0.21 %	345,500	34.5	11,919,750	0.03 %
	Manager of Sustainability	Willie Sun										
	Support Services Manager	Cheryl Yang										
	Support Services Manager	Tim Wu										
	Engineering Manager	Bob Wang										
	Support Services Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Jacky Liu										
	Sales Manager	Frank Liu										
Sales Manager	Jerry Su											
Head of overseas subsidiary	Yoo Hyung Jin											

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Sixth issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	2,320,000	0.18 %	1,720,000	63.9 / 62.2 / 58.6	106,898,000	0.14 %	600,000	58.6	35,160,000	0.05 %
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Finance Supervisor	Jason Lu										
Employee	Marketing and Sales Manager	Jerry Wang	3,900,000	0.31 %	2,892,700	63.9 / 63.5 / 62.2 / 59.2 / 58.6	178,652,420	0.23 %	1,007,300	58.6	59,027,780	0.08 %
	Manager of Sustainability	Willie Sun										
	Support Services Manager	Cheryl Yang										
	Support Services Manager	Tim Wu										
	Engineering Manager	Bob Wang										
	Support Services Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Jacky Liu										
	Sales Manager	Frank Liu										
	Sales Manager	Jerry Su										
	Head of overseas subsidiary	Yoo Hyung Jin										
	Marketing and Sales Manager	Jun Wang										
	Support Services Manager	Celia Wu										
Marketing and Sales Manager	Matt Lu											
Sales Manager	Tim Lin											
Marketing and Sales Manager	Johnny Ou											

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Seventh issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	2,550,000	0.20 %	0	0	0	0.00 %	2,550,000	108.9	277,695,000	0.20 %
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Chief Financial Officer	Steve K Lin										
	Vice President and Finance Supervisor	Jason Lu										
Employee	Support Services Manager	Tim Wu	5,150,000	0.41 %	0	0	0	0.00 %	5,150,000	108.9	560,835,000	0.41 %
	Support Services Manager	Austin Wu										
	Support Services Manager	Sophia Tseng										
	Support Services Manager	Chin, YeowHon										
	Head of overseas subsidiary	Omar Baigmirza										
	Head of overseas subsidiary	Khebere, Karim										
	Head of overseas subsidiary	Yasmine, Karim										
	Head of overseas subsidiary	Dufour, Luc										
	Head of overseas subsidiary	Arora, Sunny										
	Head of overseas subsidiary	Alberga, Anthony										
	Head of overseas subsidiary	Tapley, Matthew										
	Head of overseas subsidiary	Ngthowhing, Jacques										
	Head of overseas subsidiary	Rotholz, Matthew										
	Head of overseas subsidiary	Baily, Stuart										
	Head of overseas subsidiary	Baker, Todd										
	Head of overseas subsidiary	Annesi, Geoffrey										

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

eighth issuance	Title	Name	Units exercised	Units exercised to total outstanding shares (Note)	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)	Units subscribed	Subscription price	Subscription amount	Units subscribed to total outstanding shares (Note)
Managerial officers	Vice President and Finance Supervisor	Jason Lu	200,000	0.02 %	0	0	0	0.00 %	200,000	148.1	29,620,000	0.02 %
	Vice President and Accounting Officer	Ivy Sun										
Employee	Sales Manager	Kevin Lin	1,240,000	0.10 %	0	0	0	0.00 %	1,240,000	148.1	183,644,000	0.10 %
	Sales Manager	Frank Liu										
	Support Services Manager	Abigail Wang										
	Sales Manager	Jun Wang										
	Sales Manager	Lucas Chu										
	Support Services Manager	Amanda Chiang										
	Support Services Manager	Ashley Chiang										
	Support Services Manager	Beny Lee										
	Sales Manager	Tim Lin										
	Support Services Manager	Frank Shih										
	Sales Manager	Jerry Su										
	Support Services Manager	Allie Ma										
	Sales Manager	Alex Wang										
	Sales Manager	Jeffrey Hsu										

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

VI. Issuance of new restricted employee shares

(I) Issuance of new restricted employee shares:

March 31, 2026

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Effective registration date and total number of shares	July 28, 2020 3,000,000 shares	July 27, 2021 3,000,000 shares	July 15, 2025 6,000,000 shares
Issue date	January 18, 2021	July 28, 2021	November 14, 2025
Number of new restricted employee shares issued	2,992,000 shares	2,788,000 shares	4,334,000 shares
Number of new restricted employee shares still available for issuance	0 shares	0 shares	1,666,000 shares
Issue price	NT\$0 per share	NT\$0 per share	NT\$0 per share
Ratio of the number of new restricted employee shares issued to the total number of issued shares on the issuance date	0.38%	0.35%	0.37%

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Vesting conditions of the new restricted employee shares	<p>1. The restricted employee shares shall be vested on the dates and in the percentages in accordance with the following schedule and subject to the employee's continuous employment with the Company from the grant date through the vesting dates:</p> <p>(1) 1st anniversary of the grant date: 25% of the vesting shares.</p> <p>(2) After 2 full years: 25% of the vesting shares.</p> <p>(3) After 3 full years: 25% of the vesting shares.</p> <p>(4) After 4 full years: 25% of the vesting shares.</p> <p>A vesting date will be moved to the preceding business day if it falls on a holiday.</p> <p>2. After the restricted employee shares are granted to the employee, the Company shall have the right to revoke and cancel the unvested restricted employee shares in the event that the employee breaches/violates any of terms of the employment agreement, employee handbook or policies/regulations of the Company.</p>	<p>1. The restricted employee shares shall be vested on the dates and in the percentages in accordance with the following schedule and subject to the employee's continuous employment with the Company from the grant date through the vesting dates:</p> <p>(1) 1st anniversary of the grant date: 25% of the vesting shares.</p> <p>(2) After 2 full years: 25% of the vesting shares.</p> <p>(3) After 3 full years: 25% of the vesting shares.</p> <p>(4) After 4 full years: 25% of the vesting shares.</p> <p>A vesting date will be moved to the preceding business day if it falls on a holiday.</p> <p>2. After the restricted employee shares are granted to the employee, the Company shall have the right to revoke and cancel the unvested restricted employee shares in the event that the employee breaches/violates any of terms of the employment agreement, employee handbook or policies/regulations of the Company.</p>	<p>1. The restricted employee shares shall be vested on the dates and in the percentages in accordance with the following schedule and subject to the employee's continuous employment with the Company from the grant date through the vesting dates:</p> <p>(1) 1st anniversary of the grant date: 25% of the vesting shares.</p> <p>(2) After 2 full years: 25% of the vesting shares.</p> <p>(3) After 3 full years: 25% of the vesting shares.</p> <p>(4) After 4 full years: 25% of the vesting shares.</p> <p>A vesting date will be moved to the preceding business day if it falls on a holiday.</p> <p>The aforementioned operational performance indicators shall be based on the consolidated financial statements audited and certified by the Company's independent accountant for the year preceding each vesting date, and shall be deemed achieved by meeting either one of the following two conditions:</p>

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Vesting conditions of the new restricted employee shares			<p>(1) The Company's earnings per share (EPS) is not less than NT\$5; or</p> <p>(2) The Company's EPS is not less than the average EPS of three selected peer companies for the same fiscal period.</p> <p>The average EPS of the aforementioned three peer companies refers to the simple average of the EPS reported in their consolidated financial statements, audited and certified by certified public accountants, for the fiscal year immediately preceding each vesting date. The three selected peer companies are as follows:</p> <p>WPG Holdings Limited, Synnex Technology International Corporation, and Supreme Electronics Co., Ltd. (collectively referred to as the "Peer Companies").</p> <p>If any of the Peer Companies reports a negative EPS for the relevant fiscal year, such company shall be excluded from the average EPS calculation for that period.</p>

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Vesting conditions of the new restricted employee shares			<p>In the event that any of the Peer Companies undergoes a capital reduction or share split during the vesting period of the Restricted Employee Shares, such company shall be excluded from the average EPS calculation from the effective date of such event.</p> <p>2. After the restricted employee shares are granted to the employee, the Company shall have the right to revoke and cancel the unvested restricted employee shares in the event that the employee breaches/violates any of terms of the employment agreement, employee handbook or policies/regulations of the Company.</p>
Restrictions on rights in the new restricted employee shares	<ol style="list-style-type: none"> 1. Except to inherit, employees shall not sell, pledge, transfer, or gift their new restricted employee shares to others, create a pledge or dispose the shares in any way. 2. The rights to attend, submit a proposal, speak, vote, and be elected at shareholders' meetings are identical to those for outstanding common shares. The 	<ol style="list-style-type: none"> 1. Except to inherit, employees shall not sell, pledge, transfer, or gift their new restricted employee shares to others, create a pledge or dispose the shares in any way. 2. The rights to attend, submit a proposal, speak, vote, and be elected at shareholders' meetings are identical to those for outstanding common shares. The 	<ol style="list-style-type: none"> 1. For employees of ROC nationality, upon the grant of RSAs, the RSAs shall be deposited in trust with the institution designated by the Company. Employees cannot request the return of the RSAs from the trustee for any reasons or by any means; for employees of non-ROC nationality, upon the grant of RSAs, the RSAs shall be held in

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Restrictions on rights in the new restricted employee shares	<p>rights are exercised according to the trust agreement.</p> <p>3. Other rights include but are not limited to: the right to receive interests, dividends, statutory reserve, and capital surplus and the right to subscribe to cash issues. The rights are identical to those for the outstanding common shares. The shares are not required to be kept in trusts or be subject to a vesting period.</p> <p>4. If the Company reduces capital as resolved in the shareholders' meeting, this issue of new restricted employee shares shall be reduced by the percentage of shares held by the employees receiving the shares. In addition, the shares come with rights identical to those for common shares, but the payments to be returned in cash or noncash assets will have to be placed in trusts and not be given to employees until the vesting conditions are met. Where an employee fails to meet the vesting conditions, the Company will retrieve the cash or assets.</p>	<p>rights are exercised according to the trust agreement.</p> <p>3. Other rights include but are not limited to: the right to receive interests, dividends, statutory reserve, and capital surplus and the right to subscribe to cash issues. The rights are identical to those for the outstanding common shares. The shares are not required to be kept in trusts or be subject to a vesting period.</p> <p>4. If the Company reduces capital as resolved in the shareholders' meeting, this issue of new restricted employee shares shall be reduced by the percentage of shares held by the employees receiving the shares. In addition, the shares come with rights identical to those for common shares, but the payments to be returned in cash or noncash assets will have to be placed in trusts and not be given to employees until the vesting conditions are met. Where an employee fails to meet the vesting conditions, the Company will retrieve the cash or assets.</p>	<p>custody through a custodian bank designated by the Company.</p> <p>2. Employees granted RSAs shall not sell, pledge, transfer, gift, create any encumbrance on, or otherwise dispose of, any shares under the unvested RSAs during each vesting period.</p> <p>3. The rights of attendance, proposal, speech, voting and election at the Shareholders' Meeting shall be the same as those of the issued common shares of the Company, and shall be exercised according to a custody or trust agreement.</p> <p>4. The other rights, including but not limited to the right to receive dividends, bonuses, statutory reserve and capital reserve allocations, as well as the right to subscribe to shares in a cash capital increase, shall be the same as those of the issued common shares of the Company, without the need for trust or custody, and are not subject to the vesting period restrictions.</p> <p>5. During each vesting period, if the Company conducts a cash capital reduction or other non-statutory</p>

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Restrictions on rights in the new restricted employee shares	<p>5. Regarding the period between the ex-dividend date for dividend distribution, ex-dividend date for cash dividends, ex-dividend date for cash issue subscription, ex-dividend date for shareholders' meeting in Article 165, Paragraph 3 of the Company Act, or other statutory ex-dividend date and the ex-rights date, the timing and procedure for removing restrictions for employee who meet the vesting conditions during this period will be executed according to the trust agreement or related regulations.</p> <p>6. Employees who receive new restricted employee shares and are citizens of the Republic of China shall place the shares into a trust institution designated by the Company promptly after they receive the shares. These employees shall not ask the trustee to return any of the new restricted employee shares in any way for any reason. Employees who receive new restricted employee shares and are not citizens of the Republic of China shall place the shares into a custodian bank.</p>	<p>5. Regarding the period between the ex-dividend date for dividend distribution, ex-dividend date for cash dividends, ex-dividend date for cash issue subscription, ex-dividend date for shareholders' meeting in Article 165, Paragraph 3 of the Company Act, or other statutory ex-dividend date and the ex-rights date, the timing and procedure for removing restrictions for employee who meet the vesting conditions during this period will be executed according to the trust agreement or related regulations.</p> <p>6. Employees who receive new restricted employee shares and are citizens of the Republic of China shall place the shares into a trust institution designated by the Company promptly after they receive the shares. These employees shall not ask the trustee to return any of the new restricted employee shares in any way for any reason. Employees who receive new restricted employee shares and are not citizens of the Republic of China shall place the shares into a custodian bank.</p>	<p>capital reduction, the unvested RSAs shall be canceled in proportion to such capital reduction. In case of a cash capital reduction, the returned cash shall be deposited in a trust/custody account and shall not be delivered to the employees until the vesting conditions are fulfilled; otherwise, the cash will be returned to the Company.</p> <p>6. During the period from the book closure date for the issuance of bonus shares, the book closure date for cash dividends, the book closure date for cash capital increase subscription, the commencement date of the book closure period for shareholder's meeting pursuant to Item 3 of Article 165 of the "Company Act," or the commencement date of other statutory book closure period, up to and including the record date for the respective rights distribution, the timing and procedures for lifting the restrictions on the RSAs for employees whose vesting conditions have been fulfilled shall be performed in accordance with</p>

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Restrictions on rights in the new restricted employee shares	7. Handling of acquisitions and mergers: Unvested shares may be modified as specified in a merger or acquisition agreement or plan.	7. Handling of acquisitions and mergers: Unvested shares may be modified as specified in a merger or acquisition agreement or plan.	the custodian agreement or relevant laws/regulations. 7. Handling of acquisitions and mergers: Unvested RSAs may be modified based on the relevant agreements or plans for the mergers and acquisitions.
Custody of the new restricted employee shares	The shares will be held in trust, and the trust/custodial agreement will be entered into by the Company or a person appointed by the Company on behalf of all employees receiving shares with the trust/custody institution. The Company and the person appointed by the Company will also modify the trust/custodial agreement with full discretion on behalf of these employees.	The shares will be held in trust, and the trust/custodial agreement will be entered into by the Company or a person appointed by the Company on behalf of all employees receiving shares with the trust/custody institution. The Company and the person appointed by the Company will also modify the trust/custodial agreement with full discretion on behalf of these employees.	For employees of ROC nationality, upon the grant of RSAs, the RSAs shall be deposited in trust with the institution designated by the Company. Employees cannot request the return of the RSAs from the trustee for any reasons or by any means; for employees of non-ROC nationality, upon the grant of RSAs, the RSAs shall be held in custody through a custodian bank designated by the Company.
Treatment of the new restricted shares for which the grantee fails to meet the vesting conditions after receiving or subscribing to the shares	The Company will revoke and cancel the unvested restricted employee shares.	The Company will revoke and cancel the unvested restricted employee shares.	The Company will revoke and cancel the unvested restricted employee shares.

Type of new restricted employee shares	First issuance (2021)	Second issuance (2021)	Third issuance (2025)
Number of new restricted employee shares that have been retired or bought back	231,500 shares	259,500 shares	0 shares
Number of new restricted shares that have vested	2,759,500shares	2,526,000 shares	0 shares
Number of unvested new restricted shares	1,000 shares	2,500 shares	4,334,000 shares
The ratio of the number of unvested new restricted shares to the total number of issued shares (%)	0.0001%	0.0002%	0.3425%
The effect on shareholders' equity	The potential dilution of the Company's EPS is limited; therefore, there is no material impact on shareholders' interest	The potential dilution of the Company's EPS is limited; therefore, there is no material impact on shareholders' interest	The potential dilution of the Company's EPS is limited; therefore, there is no material impact on shareholders' interest

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

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

First issuance	Title	Name	Number of restricted share awards acquired	Units of new restricted employee shares exercised to total outstanding shares (Note)	Restrictions removed				Restrictions not removed			
					Number of shares with restrictions removed	Issue price	Issue amount	Units with restrictions removed to total outstanding shares (Note)	Number of shares with restrictions not removed	Issue price	Issue amount	Units with restrictions not removed to total outstanding shares (Note)
Managerial officers	Senior Vice President	James Wen	116,000	0.01 %	116,000	0	0	0.01 %	0	0	0	0.00 %
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Finance Supervisor	Jason Lu										
Employee	Engineering Manager	Bob Wang	400,000	0.03 %	400,000	0	0	0.03 %	0	0	0	0.00 %
	Manager of Sustainability	Willie Sun										
	Support Services Manager	Cheryl Yang										
	Support Services Manager	Tim Wu										
	Support Services Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Frank Liu										
Head of overseas subsidiary	YOO HYUNG JIN											

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Second issuance	Title	Name	Number of restricted share awards acquired	Units of new restricted employee shares exercised to total outstanding shares (Note)	Restrictions removed				Restrictions not removed			
					Number of shares with restrictions removed	Issue price	Issue amount	Units with restrictions removed to total outstanding shares (Note)	Number of shares with restrictions not removed	Issue price	Issue amount	Units with restrictions not removed to total outstanding shares (Note)
Managerial officers	Senior Vice President	James Wen	120,000	0.01 %	120,000	0	0	0.01 %	0	0	0	0.00 %
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Finance Supervisor	Jason Lu										
Employee	Engineering Manager	Bob Wang	404,000	0.03 %	404,000	0	0	0.03 %	0	0	0	0.00 %
	Manager of Sustainability	Willie Sun										
	Support Services Manager	Cheryl Yang										
	Support Services Manager	Tim Wu										
	Support Services Manager	Austin Wu										
	Marketing and Sales Manager	Tom Lee										
	Sales Manager	Kevin Lin										
	Engineering Manager	Morris Lin										
	Sales Manager	Irene Shi										
	Marketing and Sales Manager	Brian Ko										
	Sales Manager	Richard Hsu										
	Support Services Manager	Sophia Tseng										
	Sales Manager	Joseph Tzou										
	Sales Manager	Frank Liu										
Sales Manager	Jacky Liu											

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

Third issuance	Title	Name	Number of restricted share awards acquired	Units of new restricted employee shares exercised to total outstanding shares (Note)	Restrictions removed			Restrictions not removed				
					Number of shares with restrictions removed	Issue price	Issue amount	Units with restrictions removed to total outstanding shares (Note)	Number of shares with restrictions not removed	Issue price	Issue amount	Units with restrictions not removed to total outstanding shares (Note)
Managerial officers	President	Cheng, Wen-Tsung	512,000	0.04 %	0	0	0	0.00 %	512,000	0	0	0.04 %
	Senior Vice President	Hsu, Wen-Hung										
	Senior Vice President	James Wen										
	Senior Vice President	Rick Chang										
	Senior Vice President	Jerry Chang										
	Vice President and Chief Financial Officer	Steve K Lin										
	Vice President and Finance Supervisor	Jason Lu										
	Vice President and Accounting Officer	Ivy Sun										
Employee	Support Services Manager	Tim Wu	1,288,000	0.10 %	0	0	0	0.00 %	1,288,000	0	0	0.10 %
	Support Services Manager	Sophia Tseng										
	Sales Manager	Frank Liu										
	Support Services Manager	Alan Hsu										
	Sales Manager	Joseph Cheng										
	Sales Manager	Alex Wang										
	Support Services Manager	Chin, YeowHon										
	Head of overseas subsidiary	Omar Bajmirza										
	Head of overseas subsidiary	Khebere, Karim										
	Head of overseas subsidiary	Yasmine, Karim										
	Head of overseas subsidiary	Arora, Sunny										
	Head of overseas subsidiary	Li, Ting										
	Head of overseas subsidiary	Alberga, Anthony										
	Head of overseas subsidiary	Tapley, Matthew										
	Head of overseas subsidiary	Ngthowhing, Jacques										
	Head of overseas subsidiary	Rotholz, Matthew										
	Head of overseas subsidiary	Baily, Stuart										
	Head of overseas subsidiary	Annesi, Geoffrey										
	Head of overseas subsidiary	Perlman, Michael										
	Head of overseas subsidiary	Platter, Robert										
Head of overseas subsidiary	Haut, Stephen											

Note: Based on 1,265,430,751 common shares issued as of the latest registration change with the Ministry of Economic Affairs as of the publication date.

VII. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies

(I) If a company has completed a merger or acquisition or had a third party's new issues, the following disclosure shall be made.

Evaluative opinions submitted by the lead underwriter for mergers, acquisitions or issuance of new shares for acquisition of shares of other companies in the most recent quarter:

WT Microelectronics Co., Ltd.

**Issuance of New Shares through the Acquisition of Shares of
Another Company in Fiscal Year 2025**

**Lead Underwriter's Evaluation Opinion on the Impact on the
Issuer's Financial Affairs, Business Operations, and
Shareholders' Equity**

Q4 of Fiscal Year 2025

Grand Fortune Securities Co., Ltd.

JANUARY 8, 2026

WT Microelectronics Co., Ltd. – Issuance of New Shares through the Acquisition of Shares of Another Company

Lead Underwriter's Evaluation Report

WT Microelectronics Co., Ltd. (hereinafter "WT Microelectronics") issued new shares in fiscal year 2025 by acquiring newly issued shares of Nichidenbo Corporation (hereinafter "Nichidenbo"), which was approved and became effective upon the Financial Supervisory Commission's notification letter No. 1140017210 dated September 25, 2025. The two parties designated October 1, 2025 as the share exchange record date, and the change registration was approved and completed on October 13, 2025 pursuant to the Ministry of Economic Affairs' notification letter No. 11430160610. In accordance with Article 9, Paragraph 1, Subparagraph 8 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, WT Microelectronics engaged the lead underwriter to issue an evaluation opinion on the impact of WT Microelectronics's issuance of new shares in exchange for newly issued shares of Nichidenbo on WT Microelectronics's financial affairs, business operations, and shareholders' equity as of Q4 of fiscal year 2025.

I. Impact on Financial Affairs

WT Microelectronics is a professional distributor of electronic components. Due to the nature of the industry, the company needs to maintain a certain level of inventory stockpiling, resulting in relatively high working capital requirements. As the business scale has continued to expand in recent years, driving an increase in working capital needs, the company has relied on bank financing to replenish its working capital, leading to a year-over-year increase in its debt ratio, which reached 67.23% on a parent-company-only financial statement basis as of the end of June 2025. Through this share exchange with Nichidenbo, the company effectively expanded its shareholders' equity base and optimized its capital structure by issuing new shares to acquire Nichidenbo's shares, thereby strengthening its overall financial health. As reflected in the parent-company-only financial statements, the debt ratio has decreased from 67.23% as of the end of June 2025 to 63.06% as of the end of November 2025, demonstrating that this share exchange transaction has effectively reduced the debt ratio and achieved the benefit of optimizing the financial structure. In addition, upon completion of the acquisition through this share issuance, WT Microelectronics's shareholding ratio in Nichidenbo increased to 35.47%, granting the Company significant influence. Given Nichidenbo's stable business performance and consistent dividend policy over the years, the Company will subsequently recognize its share of profit of associates and joint ventures accounted for using the equity method, sharing in Nichidenbo's operating profits, which is expected to contribute positively to overall profitability.

II. Impact on Business Operations

The Company and Nichidenbo are highly complementary in terms of product lines, customer structure, and market positioning. Through this share exchange, WT Microelectronics can effectively expand its presence in the passive components sector, diversifying its product lines beyond the semiconductor components-focused portfolio to offer a more comprehensive one-stop service to customers, thereby enhancing service integration value. In addition, Nichidenbo has long been deeply rooted in Taiwan's passive components distribution market, with a solid customer base comprising domestic manufacturers and system integrators. Following the commencement of this cooperation, the two parties expect to broaden their overall product portfolio and market reach, strengthen regional market penetration, and seize more long-term cooperation opportunities with major international OEM, ODM, and systems integrators, while also strengthening WT Microelectronics's bargaining power with upstream principals and enhancing the possibility of expanding new product lines and deepening strategic cooperation. Given that the share exchange record date was designated as October 1, 2025, both parties are currently in the early stages of cooperation and operational synergy planning. The integration of distribution resources and the substantial expansion of product lines will require a period of gradual progress. As the subsequent cooperation plans are progressively implemented, the share exchange is expected to further strengthen global supply chain resilience, improve responsiveness to changes in market demand, and enhance the Company's competitive advantages in the global electronic components distribution industry. In summary, this share exchange transaction has a positive impact on the overall business development of WT Microelectronics.

III. Impact on Shareholders' Equity

WT Microelectronics issued 47,428,000 new shares to acquire Nichidenbo's shares. The newly issued shares represent 3.39% of WT Microelectronics's currently issued and outstanding shares totaling 1,398,383,401 shares, resulting in a relatively limited overall dilution effect that should not cause a materially adverse dilution of existing shareholders' shareholding ratios. Upon completion of this acquisition through share issuance, WT Microelectronics's shareholding ratio in Nichidenbo increased to 35.47%, establishing significant influence and recognizing the investment accounted for using the equity method. This makes Nichidenbo a strategic investment partner with long-term strategic value and stable contribution potential, contributing to the diversification and long-term return profile of WT Microelectronics's overall investment portfolio. In addition, as both parties deepened their cooperative relationship through a share exchange rather than a merger and acquisition, each party can continue to focus on its respective core competencies. Through complementary sharing and full cooperation in procurement, technical support, and marketing resources, both parties can expand their operational scale, enhance operational performance, strengthen their respective industry competitiveness, and create greater

corporate value for shareholders. Overall, this share exchange is expected to have a positive impact on WT Microelectronics's shareholders' equity.

IV. Whether the Benefits of the Acquisition Are Materializing

WT Microelectronics and Nichidenbo are both professional distributors of electronic components and are highly complementary in terms of product structure and market positioning. Through this share exchange and the issuance of new shares, WT Microelectronics has been able to further strengthen the completeness of its product lines, enhance brand influence and customer loyalty, and improve product introduction efficiency and market penetration, contributing positively to business development. In addition, Nichidenbo's overall business operations and profitability are stable. Upon completion of this acquisition through share issuance, WT Microelectronics's shareholding ratio in Nichidenbo increased to 35.47%, establishing significant influence, and the Company is able to recognize its share of profit of associates and joint ventures accounted for using the equity method, sharing in Nichidenbo's operating results, which is expected to have a positive impact on WT Microelectronics's financial affairs, business operations, and shareholders' equity. From a short-term financial perspective, based on the unaudited parent-company-only financial statements as of the end of November 2025, WT Microelectronics's debt ratio was 63.06%, representing a genuine reduction compared to before the transaction, demonstrating that this share exchange has generated tangible benefits in reducing financial leverage and optimizing the capital structure. Overall, while both parties are currently still in the early stages of cooperation and the related integration benefits are yet to materialize over time, as the various cooperation plans are progressively implemented, the overall benefits brought about by the share exchange are expected to become increasingly evident.

(II) The status and profile of the acquired or assigning company should be disclosed where the board of directors has passed a resolution to acquire or be assigned new shares of another company in the most recent year and as of the printing date of the annual report:

1. The status of the Board of Directors' resolutions to acquire or be assigned new shares of another company in the most recent year up to the printing date of the annual report:

It was resolved by the Board of Directors of the Company on July 15, 2025 to issue 47,428,000 new common shares in exchange for 71,000,000 newly issued common shares of Nichidenbo Corporation (hereinafter "NDB") (the "Transaction"). The agreed exchange ratio was 1 share of NDB common shares to be exchanged for 0.668 shares of the Company's common shares. This ratio was supported by a fairness opinion issued by the independent expert, JIANN TUOH & CO., C.P.A. The effective date for the Transaction was October 1, 2025. The Transaction was filed with and became effective upon filing with the Taiwan Stock Exchange on September 25, 2025, and the registration for the change in capital due to the issuance of new shares was approved by the Ministry of Economic Affairs on October 13, 2025.

2. Profile of assigning company:

Unit: NT\$1,000, but NT\$ for EPS

Company name		Nichidenbo Corporation
Company address		1F., No. 4, Aly. 1, Siwei Ln., Zhongzheng Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.)
Person in charge		Chou, Wei-Lin
Paid-in capital		2,875,672
Main business activities		Import and export trade of electronic components
Main products		MLCC, Solid Capacitor, Electrolytic Capacitor, and others
Financial statements for the most recent year	Total Assets	20,174,471
	Total liabilities	6,303,955
	Total shareholders' equity	13,870,516
	Operating Revenue	15,727,845
	Operating margin	2,585,565
	Operating income	1,587,539
	Current profit and loss	1,275,493
	Earnings per share	5.48

VIII. Financing plans and implementation

- (I) As of the end of the quarter preceding the publication date of this annual report, information regarding the company's previous securities issuances or private placements has been disclosed on the Public Information Observatory. For related information, please refer to Market Observation Post System > Individual Company > Shareholding Changes / Fund-raising Plans > Fund-raising Plans Execution Query.
Website: https://mopsov.twse.com.tw/mops/web/bfhtm_q2
- (II) As of the end of the quarter preceding the publication date of this annual report, there are no pending or uncompleted securities issuances or private placements from the company in the past three years where the planned benefits have not yet materialized.
- (III) As of the end of the quarter preceding the publication date of this annual report, the fund utilization plans for all previous securities issuances by the company have been completed.

Chapter 4. Overview of Operations

I. Business Activities

(I) Business scope:

1. Major business activities:

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

2. Percentage of sales revenue:

Unit: NT\$ thousands

Product name	2025	Percentage of sales revenue
Application - specific integrated circuit	327,696,447	27.80%
Application - specific standard product - wired connectivity	223,466,819	19.00%
Application - specific standard product - wireless connectivity	194,880,113	16.50%
Analog	126,534,974	10.70%
Microcomponents	65,381,314	5.60%
Memory	59,615,964	5.10%
Discrete	42,552,004	3.60%
Application - specific standard product - others	36,566,395	3.10%
Optoelectronics	30,322,853	2.60%
IP&E	35,937,785	3.10%
Others	34,994,239	2.90%
Total	1,177,948,907	100.00%

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

(1) Electronic component brands distributed

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

(2) Electronic component products distributed

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

4. New products (services) to be developed:

In response to evolving product and technology trends, the Company will focus on three key areas: (1) AI servers and power supply systems, (2) robotics, and (3) electric vehicles.

(II) Industry overview:

1. Industry trends and outlook:

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

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

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

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

<u>Upstream</u>	<u>Midstream</u>	<u>Downstream</u>
Semiconductor component manufacturers (Suppliers)	Semiconductor component distributors (Channel)	Brands and manufacturers of electronic products (OBM/ODM/OEM)

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

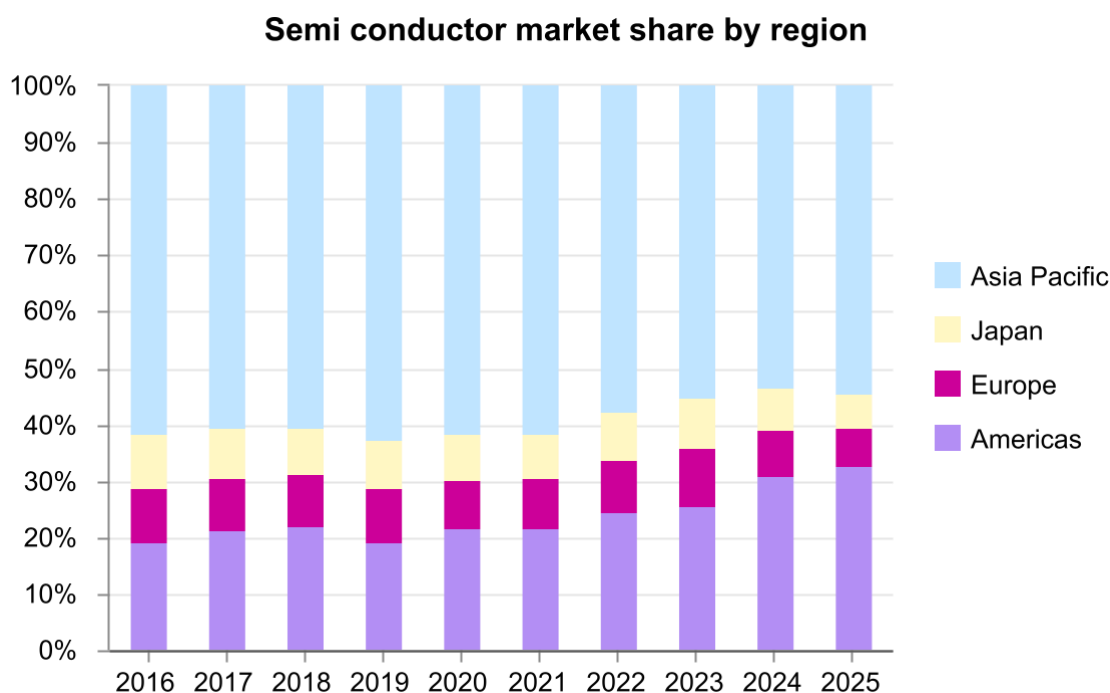
With the accelerated evolution of the electronics industry and shortened product life cycles, upstream suppliers are increasingly focusing on new product development and production process improvement to enhance their competitiveness. As a result, they continue to delegate their sales and marketing responsibilities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

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

3. Current status of the global semiconductor market:

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

According to the World Semiconductor Trade Statistics (WSTS) December 2025 report, the Asia-Pacific semiconductor market is projected to reach US\$421.4 billion in 2025, accounting for approximately 55% of the global market. When combined with Japan's US\$44.8 billion market, Asia's semiconductor market is projected to account for over 60% of the global semiconductor industry. Asia remains one of the most critical markets in the global semiconductor distribution industry.



Source: World Semiconductor Trade Statistics (WSTS), 2025/12

Global semiconductor industry sales from 2021 to 2025

Unit: billion USD

Region	2021		2022		2023		2024		2025	
Americas	121.5	22%	141.1	25%	134.4	26%	195.1	31%	251.9	33%
Europe	47.8	9%	53.9	9%	55.8	11%	51.3	8%	54.1	7%
Japan	43.7	8%	48.2	8%	46.8	9%	46.7	7%	44.8	6%
Asia-Pacific	343.0	62%	330.9	58%	290.0	55%	337.4	54%	421.4	55%
Global Market	556.9	100%	574.1	100%	526.9	100%	630.5	100%	772.2	100%

Note: The numbers in the table are rounded to the nearest hundred million US dollars, which may result in a slight discrepancy between the aggregated numbers by region and the total sum; the 2024 figures have been revised in accordance with the December 2025 WSTS report.

Source: World Semiconductor Trade Statistics (WSTS), 2025/12

4. Product trends and competitive landscape:

In 2025, the Group's revenue breakdown by application is as follows: automotive electronics 6.6%, industrial and instruments 11.1%, communications 12.7%, data centers and servers 41.2%, consumer electronics and others 6%, PCs and peripherals 6.8%, mobile phones 15.6%.

(1) Automotive electronics

In recent years, vehicles have become increasingly electronics-driven, with the average semiconductor content per vehicle steadily rising. For example, with a

strong focus on driving safety and user experience, Advanced Driver Assistance Systems (ADAS) have emerged as a mainstream feature, and international automakers are competing vigorously in automotive electronics and digitalization. They work with semiconductor companies to integrate automotive electronic control technologies and to introduce Internet of Vehicle solutions. In addition, under the requirements of government regulations in various countries, applications such as anti-lock braking system (ABS), tire-pressure monitoring system (TPMS), electronic brake system (EBS), lane departure warning system (LDWS), and more, have become standard features. The growing demand for sensors, microprocessors and control technologies continue to fuel the expansion of the automotive semiconductor market.

According to Gartner's December 2025 forecast report, the automotive semiconductor market exceeded US\$89.3 billion in 2025, representing an annual growth rate of 11%. From 2025 to 2029, the market is projected to achieve a compound annual growth rate (CAGR) of approximately 8%, driven primarily by Advanced Driver Assistance Systems (ADAS), Automotive High-Performance Computing (HPC), and Electrified Powertrains. Among these segments, the ADAS market is expected to achieve a CAGR of over 14% from 2025 to 2029, while Automotive HPC is projected to grow at a CAGR of 16%, and Electrified Powertrains at 11%. Gartner projects that while the recovery in automotive production peaked in 2023 and is not expected to return to 2018 levels within the next decade, the accelerating adoption of advanced autonomous driving systems will continue to drive growth in the automotive semiconductor market through 2034.

(2) Industrial and instruments

The fourth wave of industrial revolution, known as "Industry 4.0", presents highly anticipated business opportunities. The basic system design of "Industry 4.0" integrates a vast network of sensors, actuators, automatic control systems, mesh networks, multi-network and others. With the smart production and systematic design, data from production equipment and sensing endpoint is transmitted to the cloud for integration. Advanced big data analytics is then applied to optimize the production process, detect production issues, and coordinate stocking, inventory, shipping and sales, ultimately reducing costs and maximizing profitability. As "Industry 4.0" continues to evolve, the demand for smart production is expected to drive continuous optimization in microcontroller and sensor design, creating new growth momentum for the semiconductor component market. According to Gartner's forecast, the industrial automation semiconductor market is projected to achieve a CAGR of 14% from 2025 to 2029.

In 2025, driven by advancements in technologies such as artificial intelligence (AI), edge analytics, and the integration of cloud and the Internet of Things (IoT), along with continued urbanization and rising public safety demands, the security and surveillance market saw a significant rebound, marking an end to the contraction of the previous two years. According to Gartner's December 2025

forecast report, the semiconductor market for security and surveillance grew by approximately 13% in 2025, and is projected to achieve a compound annual growth rate (CAGR) of around 11% from 2025 to 2029.

In addition, smart transportation systems continue to advance. The widespread deployment of surveillance cameras and sensors has significantly enhanced transportation efficiency. Furthermore, the growing adoption of electric vehicles (EVs) has driven a surge in demand for charging stations and other transportation infrastructure. According to Gartner's forecast, the transportation semiconductor market is projected to achieve a CAGR of 12% from 2025 to 2029.

According to Gartner's December 2025 forecast, the overall industrial semiconductor market is expected to grow at a CAGR of over 12% from 2025 to 2029. In particular, digitalization and electronics-driven transformation are gradually replacing traditional models in areas such as security surveillance, industrial automation, transportation, agriculture, healthcare, testing/measurement, and energy management. Coupled with the application and development of industrial intelligent robots, these factors will provide long-term growth momentum for industrial electronics.

(3) Communications

According to Gartner's December 2025 forecast report, the communication semiconductor market (adjusted based on the Group's application classification) is projected to grow at a CAGR of approximately 10% from 2025 to 2029. Among the key drivers, the rapid development of generative AI has significantly increased demand for high-speed transmission, leading to a projected CAGR of approximately 23% from 2025 to 2029 for Enterprise LAN (adjusted based on the Group's application classification) semiconductor market and approximately 11% for the Fiber Broadband Access semiconductor market.

(4) Data centers and servers

In recent years, the rapid advancement of Generative AI and the growing demand for AI-powered applications have significantly increased the need for AI accelerators and high-speed data transmission within data centers. This surge has greatly driven up demand for AI server-related chips. Additionally, as AI computing speeds continue to improve, there is also rising demand for high-performance, low-power power management chips to enhance energy efficiency. According to Gartner's February 2026 report, data center-related semiconductor revenue is projected to grow by a robust 56% in 2026, and achieve a CAGR of over 25% from 2025 to 2029.

(5) Consumer electronics

The consumer electronics market continued its recovery in 2025. According to Gartner's December 2025 report, the consumer electronics semiconductor market rebounded, shifting from a decline of approximately 0.5% in 2024 to approximately 11% growth in 2025. Furthermore, Gartner forecasts that consumer electronics semiconductor revenue will grow by around 21% in 2026 and 5% in 2027. The main growth drivers include head-mounted displays (such as AR

glasses), video game handhelds, smartwatches, consumer drones, and personal robots, among others.

(6) PCs and peripherals

According to Gartner's December 2025 report, global PC shipments (excluding tablets) reached approximately 264 million units in 2025, representing an approximately 6.8% increase compared to 2024. Tablet shipments in 2025 reached 139 million units, up approximately 1.6% year-over-year.

Gartner noted that the global PC market experienced a significant turning point after two consecutive years of sharp declines in 2022 and 2023, followed by only marginal growth in 2024. The growth momentum was driven primarily by the Windows 11 upgrade cycle, as well as increased inventory buildup in anticipation of expected memory price hikes and shortages. Another factor contributing to growth in 2025 was manufacturers' aggressive promotion of AI PCs to capture replacement demand. In 2025, global shipments of AI PCs reached approximately 72.89 million units, accounting for around 28% of the overall PC market, representing a year-on-year surge of approximately 91%.

Gartner forecasts that in 2026, volatility in the memory market will lead to a decline of approximately 1.2% in the global PC market and around 0.3% in the tablet market. AI PCs will continue to serve as a key market driver, with shipments projected to surge approximately 75% in 2026 to reach 127 million units, accounting for around 49% of total global PC shipments.

(7) Mobile phones

The global mobile phone market continued to see modest growth in 2025. According to Gartner's December 2025 statistics, global mobile phone sales reached approximately 1.34 billion units in 2025, representing an approximately 2.5% increase compared to 2024. Among them, smartphones accounted for 1.23 billion units, growing approximately 3.2% year-over-year, slightly outperforming the overall mobile phone market and making up approximately 95% of total mobile phone sales. In 2025, shipments of Generative AI (GenAI) smartphones reached 386 million units, surging approximately 48% year-on-year and accounting for 29% of total mobile phone shipments.

Gartner forecasts that the overall mobile phone market in 2026 will remain flat compared to 2025. Despite rising memory prices, high-end smartphones are expected to continue growing and outperform the broader market, driven by the low price sensitivity of their target market and new AI features that drive replacement demand. As a result, Generative AI (GenAI) smartphones are forecast to account for 71% of high-end smartphone shipments and 44% of total smartphone sales in 2026. Additionally, due to the rebound in memory prices and improvements in application processor capabilities and unit pricing, the mobile phone semiconductor market is expected to grow by 22% in 2026 and 5% in 2027.

5. Intellectual Property Management:

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

(1) Plan of Intellectual Property and Risk Management

A. Trade secret protection measures:

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

B. Patent protection measures:

The Company's patent management measures mainly include, among others: integrating departmental resources for industry analysis, conducting patent strategy planning, strengthening patent deployment, and systemizing patent management. To maintain our patent rights and prevent disputes and related risks, we closely work with external patent advisors. We conduct patent searches and regularly monitor the latest technology developments in the industry to analyze infringement risks and plan ahead. This is to protect our own patent rights and prevent infringing others', as well as effectively defend against patent litigation.

C. Trademark protection:

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

(2) Implementation of Intellectual Property Management Plan:

A. As of December 31, 2025, there have been:

(a) Nine (9) trademarks, and nine (9) pending trademark applications as below:

Nine (9) trademarks		Duration
Taiwan	文曄	2003/08/16~2033/08/15
	文曄及圖	2003/09/01~2033/08/31
	WT Microelectronics and logo	2008/05/01~2028/04/30
China	文晔	2004/07/28~2034/07/27
	WT MICROELECTRONICS and logo	2007/12/14~2027/12/13
Hong Kong	WT	2024/10/2~2034/10/2
UK	WT Microelectronics	2024/10/2~2034/10/2
EU	WT	2024/10/2~2034/10/2
EU	WT Microelectronics	2025/5/23~2035/5/23

Nine (9) pending trademark applications		Filing Date
Canada	WT	2024/10/1
USA	WT Microelectronics	2024/10/15
Malaysia	WT Microelectronics	2024/10/3
Singapore	WT Microelectronics	2024/10/4
Mexico	WT Microelectronics	2024/10/15
Brazil	WT Microelectronics and logo	2024/10/16
Korea	WT Microelectronics and logo	2024/10/16
Thailand	WT Microelectronics and logo	2024/10/17
India	WT Microelectronics and logo	2024/10/18

(b) Five (5) invention patents, and zero (0) pending patent application.

B. Educational training has been conducted.

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

D. The implementation status of intellectual property management was reported to the Board of Directors on November 4, 2025, to ensure that the implementation of intellectual property management is in line with the Company's expectations and objectives. Mechanisms for continuous improvement are also established.

(III) Overview of Technology and R&D:

1. Future research and development plan

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

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

The main work of the R&D personnel is to formulate various project plans according to the market development trend, systematically carry out product development work, and further complete testing and verification to establish technological advantages. The Group attaches great importance to the quality and

professional education of R&D personnel. Most R&D personnel have college education or above. They have worked in research and development and are familiar with the process of customers' R&D, so that product development work and specifications can meet customer needs.

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

Unit: NT\$ thousands

Item	2025 IFRSs consolidated information	As of March 31, 2026 IFRSs consolidated information
Net operating revenue	1,177,948,907	494,272,920
R&D expenses	810,436	211,910
R&D expenses as a percentage of revenue	0.07%	0.04%

4. Successfully developed technologies and product

Product Name	Field of Application
Full HD WDR Dual Channel Car Black Box	Automotive
Full HD WDR IP Camera	Surveillance
HD Pico Projectors	Consumer/Industrial
Sensorless BLDC Motor with Six Step Square Wave / quasi-sinusoidal control	Industrial/Automotive
Sensorless BLDC Motor with vector control	Industrial/Automotive
Smart coffee machine	Consumer
Electric bicycle motor control	Industrial/Automotive
Tire-pressure monitoring system	Automotive
Digital power supply	Server power supply
Smart energy-saving power grid management system	Home Automation
WiFi mobile cloud storage system	Consumer
Electronic faucet	Home Automation
Wireless charging (including transmission (TX) and reception (RX))	Mobile device (peripherals)
Infrared remote control for smartphones and tablets	Mobile device
Smart bracelet	Consumption market
Power bank	Consumption market
SOM (System on module)	Applications of embedded system in industrial computer
E-meter (Power meter)	Server power measurement
Smart Bulb	Home Automation (HA)/ IoT
Home Gateway	Home Automation (HA)/ IoT
Sensor hub for smartphones and tablets	Mobile device
Pedometer	Wearable device consumer market
Smart ECG module reference design	Mobile device
Digital power reference design for servers	Server power supply
Secondary optical lens in LED TV backlight reference design	LED TV
Personal wireless transmission sensing device and Bluetooth 5.0 broadcast reference design	Mobile device
Optical reference design for night vision illumination and time-of-flight ranging	Industrial security

Product Name	Field of Application
High power isolated Ethernet power supply reference design	Network communication
DDR5 module reference design Reference solution for fifth generation DDR (Double Data Rate) synchronized dynamic RAM modules	Data center/high performance computing
22KW and 3KW hybrid DC - DC converters and AC vehicle chargers.	Automotive
3KW digital power reference design for 48V AI servers	Server power supply
High-Performance Server Cooling Solution	Server

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

1. Short-term Business Development Plans

(1) Marketing strategies

A. Strengthening our global presence through integration with Future Electronics:

After the consolidation of Future Electronics, the Group has extended its market reach from Asia to a global scale. Leveraging the combined expertise and resources of both companies in their respective markets, we are now able to offer customers a more comprehensive range of products and services, and enhance our value proposition to our suppliers, establishing a more robust global service network.

B. Expanding product lines of high growth potential:

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

C. Strengthening technology-driven marketing strategies:

The short life cycles and diversity of electronic products pose a significant challenge for upstream component suppliers. Leveraging the Group's technical expertise and industry knowledge accumulated through long-term customer service, we are committed to providing application engineering solutions and delivering specialized technical support.

Moving forward, we will continue to enhance our Field Application Engineering (FAE) and design-in services, tailoring optimal product combinations and designs to meet downstream customers' demand, and creating

greater value-add. We aim to become the bridge between upstream manufacturers and downstream customers.

D. Enhancing service quality and customer satisfaction:

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

E. Proactively expanding new customers and enhancing global customer footprint:

While continuing to support existing customers, we are actively pursuing high-quality new customers, exploring new application opportunities for existing products, and leveraging cross-selling opportunities between WT Microelectronics and Future Electronics. By diversifying our customer base, we aim to mitigate customer concentration risk while providing better product solutions. Furthermore, we strive to assist companies who have limited R&D resources, fostering closer collaboration with our customers. The Group will continue expanding its sales network to strengthen global presence and enhance overall market coverage.

(2) Product strategies

A. Increasing the value of technical support:

As the market shifts toward thinner profit margins, the demand for rapid product development remains critical. One key focus is addressing the rising supply trend of small-batch, highly diversified electronic products. By leveraging our comprehensive service capabilities, the Group efficiently fulfills customer requirements for high-volume components with continuously improving functionality. This approach helps system manufacturers reduce their investment in and redeployment of R&D manpower, thereby creating substantial added value as a distributor.

B. Application development and distribution of power management products:

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

(3) Financial strategy

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

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

2. Long-term Business Development Plans

(1) Integrating group resources and maximizing synergies

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

(2) Establishing comprehensive and diversified product lines and territories

In response to market trends and customer demands, the Group will continue to plan and introduce new product lines, enrich product varieties, and supply critical components required by customers in the domestic and international electronics industry across relevant application fields. We aim to ensure competitive pricing, superior specifications, and a comprehensive product selection to meet customers' one-stop procurement needs.

The Group will leverage its accumulated industry experience to actively establish regional service networks to offer localized support and enhance customer service efficiency.

(3) Specialized channel marketing strategy

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

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

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

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

(5) Strengthening long-term talent reserve and training

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

development plans for future leaders. These efforts support our global expansion and enhance our overall competitive advantage for the future.

(6) Prudent financial strategy

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

II. Market, production and sales overview

(I) Market analysis:

1. Sales regions of main products

Unit: NT\$ thousands

Region	Year	2024		2025	
		Sales amount	%	Sales amount	%
United States		332,847,298	34.69	428,027,269	36.34
Taiwan		281,511,098	29.34	302,733,062	25.70
China		219,128,997	22.84	280,044,255	23.77
Other		125,944,504	13.13	167,144,321	14.19
Total		959,431,897	100.00	1,177,948,907	100.00

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

2. Market shares

According to the Market Share Analysis: Semiconductor Distributors, Worldwide Report issued by Gartner in 2026, the Group ranked No.1 globally in semiconductor distribution in 2025, with a 15.1% market share in 2025, up from 13.5% in 2024. Meanwhile, the Group also ranked No.1 in the Asia-Pacific region (excluding Japan), with a market share of 17.0% in 2025, an increase from 15.5% in 2024.

3. The outlook of market demand, supply and growth

(1) Supply side

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

According to SEMI's December 2025 forecast report, global semiconductor manufacturing equipment sales are projected to reach \$133 billion in 2025, a 13.7% increase from \$117 billion in 2024. SEMI further forecasts that global sales will reach \$145 billion in 2026 and grow to \$156 billion in 2027.

According to SEMI, global semiconductor front-end equipment sales (including wafer processing, fab facilities, and mask equipment) are projected to

reach \$115.7 billion in 2025, an 11% year-on-year increase. This figure exceeds SEMI's mid-2025 forecast of \$110.8 billion, with the upward revision primarily driven by higher-than-expected investments in DRAM and high-bandwidth memory (HBM) to support AI computing demands. Additionally, China's continuous capacity expansion remains a major source of WFE demand. Looking ahead, as manufacturers increase spending on advanced logic and memory technologies, WFE sales are expected to grow by 9.0% in 2026 and 7.3% in 2027, reaching \$135.2 billion by 2027.

The semiconductor back-end equipment market, including testing, assembly, and packaging equipment, is expected to continue its strong recovery since 2024. According to SEMI, global semiconductor testing equipment sales are projected to grow by 48.1% to \$11.2 billion in 2025, and assembly and packaging equipment sales are estimated to increase by 19.6% to \$6.0 billion. Furthermore, the back-end market is expected to maintain its growth momentum; testing equipment sales are forecast to rise by 12.0% in 2026 and 7.1% in 2027, and assembly and packaging equipment sales are projected to grow by 9.2% and 6.9% respectively. The growth forecast for the global semiconductor equipment market indicates a continuous expansion of the global semiconductor supply.

(2) Demand side

Given the comprehensive coverage of our Group's product portfolio, our revenue and profitability are closely linked to the semiconductor industry and global economic trends. Driven by accelerated digitalization, rising energy-saving and carbon-reduction trends, and rapid AI development, global semiconductor demand is expected to outpace overall economic growth.

According to the IMF's January 2026 World Economic Outlook, the global economy is projected to grow by 3.3% in 2026, with advanced economies growing by 1.8% and emerging and developing markets by 4.2%. Individual 2026 growth forecasts include: United States: 2.4%; China: 4.5%; India: 6.4%; Japan: 0.7%; Germany: 1.1%. This outlook is a slight upward revision from October 2025, as technology investments and supportive fiscal and monetary policies, and accommodative financial conditions have offset the impact of shifts in trade policy. For 2027, global growth is projected at 3.2%, remaining below the 3.7% historical average (2000–2019).

(3) Growth

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

In automotive electronics, vehicles are undergoing intelligent upgrades similar to smartphones, leading to higher semiconductor content per vehicle to enhance safety and efficiency. Having cultivated this sector for many years, the Group has

earned recognition from OEMs and customers in powertrain, body control, infotainment, ADAS, and safety systems.

For Internet of Things (IoT), the integration of AI is fueling a surge in demand across factory automation, intelligent retail, and smart homes. Regarding AI-enabled devices, Gartner forecasts significant growth in AI smartphones and AI PCs. According to Gartner's December 2025 data, AI PCs are expected to reach a 28% penetration rate in 2025 and become the market mainstream by 2029. Similarly, Generative AI (GenAI) smartphone shipments are projected to grow by 48% in 2025 and 45% in 2026, reaching 386 million and 560 million units respectively, with full penetration into high-end models by 2029.

In energy efficiency and carbon reduction, the Group focuses on its three core values—platform integration, solution development, and technical services—to provide optimized solutions in green energy, energy storage, and efficiency. This strategy serves as our roadmap for clean technology development.

The emerging sectors mentioned above drive demand for critical components, such as digital power components, high-performance microprocessors, main control chips, high-precision analog components, and application-specific components for cloud data centers, and more. These developments create significant business opportunities in the electronic component distribution industry. The Group has positioned these areas as strategic markets and is well-poised to benefit from their future growth.

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

(1) Competitive advantages

A. Comprehensive and diverse product lines

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

B. Strong management team

The Group's management team is composed of professionals from the electronics and information technology industries, with abundant experience in marketing and application engineering. Key executives all have over a decade of experience in the electronic component distribution industry, bringing deep market insights and broad industry expertise. Their proven leadership and keen

awareness of industry trends play a crucial role in driving the Group's business expansion and long-term strategic planning.

C. Professional technical support capabilities

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

D. Extensive and well-established marketing and distribution network

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

(2) Favorable factors

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

Semiconductor demand continues to rise as new products increasingly shift toward digitalization and electronification. Furthermore, the continuous evolution and refinement of existing electronic products further fuel the sustained growth in semiconductor demand.

B. Increasingly vital role of distributors

As global electronics manufacturers seek to reduce marketing costs and enhance engineering technical support, distributors are playing an increasingly pivotal role in the electronics supply chain. For upstream suppliers, distributors facilitate market expansion, product integration, and customer service. For downstream customers, they ensure stable inventory supply and provide technical support.

Currently, direct sales from semiconductor manufacturers (Direct Accounts) account for over 60% of total semiconductor revenue, while sales through distributors represent approximately 30–40%. This leaves significant room for manufacturers to further transition Direct Accounts to distributors. The Group's capabilities and consistent efforts have long been recognized by both customers and suppliers. With global digitalization continuing to drive a rapid increase in potential customers, and as the relocation and diversification of production bases and supply chains accelerate, the prominence of distributors is expected to become even more significant.

C. Comprehensive and diverse product portfolio

The Group's product portfolio covers a wide range of applications, including automotive electronics, industrial and instruments, communications, data centers

and servers, consumer electronics, PCs and peripherals, and mobile devices. Furthermore, the Group strategically differentiates its product offerings to prevent over-concentration in procurement, ensuring a balanced and diversified inventory. This approach not only enhances customer convenience by providing a one-stop procurement solution but also helps customers reduce inventory risks and optimize procurement time and costs.

D. Experienced management team

The Group takes pride not only in its frontline sales personnel, who possess years of distribution and marketing expertise, but also in its professional back-end technical support and R&D talent. Externally, these teams drive product promotion, secure new franchises, and provide customer solutions. Internally, the Group continuously optimizes its financial and operational structure, strengthening its business foundation. These combined strengths enable the Group to maintain its leading position in the industry.

(3) Challenges and mitigation strategies

A. Intense product competition and margin erosion

Mitigation strategies:

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

B. Suppliers' strategy adjustments and short product life cycle

Mitigation strategies:

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

- Optimize digital management systems to enhance operational efficiency and supply chain management, ensuring agility in response to rapid market changes.

C. Foreign currency risk

Due to its expanding operational scale and acquisitions, the Group's operations now span the globe, leading to a wider variety of transaction currencies. Consequently, the importance of exchange rate risk management has further intensified. To ensure financial stability and minimize the impact of foreign exchange fluctuations on operational performance, the Group implements a rigorous and multi-layered risk control mechanism.

Risk Control Strategies:

- **U.S. Dollar as the Primary Transaction Currency:**
In light of the growing diversity of transaction currencies, the Group maintains the U.S. dollar as its primary transaction currency to mitigate exchange rate fluctuations and reduce operational complexity. This approach ensures a consistent pricing base, optimizes financial management, and improves the efficiency of fund allocation.
- **Matching of Asset and Liability Currencies and Natural Hedging:**
For multi-currency transactions, the Group matches the currencies of assets and liabilities based on the business model and cash flow, minimizing net exposure and improving the effectiveness of natural hedging. This reduces the impact of exchange rate fluctuations on financial statements.
- **Unified Accounting Exchange Rate Management:**
The group's headquarters strictly manages the accounting exchange rate to reduce unnecessary foreign exchange gains or losses arising from discrepancies in accounting rates. The finance department publishes the group's unified accounting exchange rate on the internal website daily, allowing all relevant business and procurement departments to stay informed of the latest exchange rate prices and secure better exchange rate quotes for orders.
- **Dynamic Risk Monitoring and Derivative Hedging Operations:**
The finance department regularly monitors and updates the net exposure of major foreign currency assets and liabilities. Through data analysis and market information tracking, the Group assesses the risk of exchange rate fluctuations. When necessary, derivative financial instruments (such as forward foreign exchange contracts) are used for hedging to optimize foreign exchange positions and reduce potential profit and loss fluctuations.

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

1. Key applications of main products:

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

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

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

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

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

Major suppliers' information for the last two years

Unit: NT\$ thousand/ %

Item	2024				2025			
	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer
1	A	469,414,949	47.50	None	A	723,304,768	58.82	None
2	Others	518,801,538	52.50	-	Others	506,319,700	41.18	-
	Net purchase	988,216,487	100.00	-	Net purchase	1,229,624,468	100.00	-

Reasons for changes: The Group has maintained a good relationship with major suppliers, so its inventory sources are stable. The products we represent serve end markets including mobile phones, automotive electronics, industrial and instruments, communications, data centers and servers, consumer electronics, PCs and peripherals, etc. Our revenue grew 23% in 2025, leading to an increase in purchases from suppliers in 2025 compared to 2024.

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

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

Unit: NT\$ thousand/ %

Item	2024				2025			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	A	243,756,027	25.41	None	A	310,740,986	26.38	None
2	Others	715,675,870	74.59	-	Others	867,207,921	73.62	-
	Net sales amount	959,431,897	100.00	-	Net sales amount	1,177,948,907	100.00	-

Reasons for changes: The Group benefited from the growth in AI server applications and the integration of Future Electronics Inc. in April 2024, resulting in a significant increase in revenue in 2025 compared to 2024.

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

III. Employees

The following table summarizes the company's workforce in the past 2 years as of the printing date of the annual report:

Year		2024	2025	As of March 31, 2026
Number of employees	Sales and Marketing	6,620	6,108	6,103
	Administration	1,010	991	988
	R&D	340	498	489
	Total	7,970	7,597	7,580
Average age		42.3	42.8	42.7
Average years of service		9.3	9.6	9.5
Education background	Ph.D	0.3%	0.3%	0.3%
	Master's	8.3%	10.4%	10.7%
	Bachelor's Degree	80.4%	76.3%	76.1%
	Senior High School	10.7%	12.0%	12.0%
	Junior High School and below	0.3%	1.0%	0.9%

IV. Information on environmental protection expenses

The Group's primary business is electronic component distribution and R&D. As a non-manufacturing enterprise, the Group does not generate direct environmental pollution. Nevertheless, the Group continues to collaborate with suppliers to develop and apply green environmental technologies, jointly addressing the global challenge of diminishing energy resources. We participates in the Green Procurement Program for Private Enterprises, facilitated by the Environmental Protection Department of the New Taipei City Government, and has been recognized for six consecutive years as an outstanding enterprise in the "Green Procurement Promotion for Private Enterprises and Organizations" program. In 2025, Taiwan's total green procurement declaration amount reached NTD 50.99 million, representing a 257% increase compared to 2024 (NTD 14.28 million). Green procurement in China and overseas regions — covering laptops and servers with environmental certification labels — totaled NTD 14.31 million, a 136% increase compared to 2024 (NTD 10.48 million).

The Group will continue to prioritize the selection of recyclable, low-pollution, and resource-efficient green products, implementing green consumption practices. No losses were incurred due to environmental pollution during the most recent fiscal year or as of the annual report publication date. In addition, the Group complies with environmental regulations and industry requirements related to conflict minerals in all procurement activities.

V. Labor relations

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

1. Employee benefit measures:

The Group takes a holistic approach to employee care, committed to building a warm, safe, and inclusive workplace environment.

(1) Benefits and Everyday Care

The Company's Welfare Committee provides a comprehensive range of employee benefits, including group insurance, public liability insurance, birthday allowances, childbirth subsidies, funeral arrangement assistance, wedding and bereavement allowances, seasonal bonuses, holiday gifts, and discounts at partner merchants. The Reading Corner promotes a culture of reading by adding new titles across diverse fields each month, enabling employees to cultivate personal enrichment, relieve stress, and broaden their horizons during leisure time. The Company also provides bright and comfortable relaxation spaces stocked with coffee and a variety of beverages, offering employees a moment to step away from work, enjoy a drink, browse a magazine, and refresh their minds. Television displays installed on each floor broadcast Bloomberg — the global English-language financial news network — every morning, keeping employees informed of the latest international business, financial, and economic developments. During other hours, the screens rotate through event highlights, upcoming announcements, environmental health and safety knowledge, and wellness and disease prevention information.

(2) Lunar New Year Celebration — "Welcoming Spring, Fortune, and Good Luck"

The Company organized its Lunar New Year celebration under the theme "Welcoming Spring, Fortune, and Good Luck," bringing employees together through warm, interactive experiences while weaving charitable giving into the festive occasion. Activities were staggered by floor to allow employees to participate at a comfortable pace. The "Spring Couplet DIY" station invited employees to handcraft three-dimensional decorations and other festive creations, turning the New Year spirit into a meaningful personal ritual. Charitable action was embedded at the heart of the event: all proceeds from the "Lucky Red Envelope" game were donated to charitable organizations, and the Company sourced activity gifts through social procurement, selecting products from social purpose enterprises. Beneficiary organizations included the First Welfare Foundation, the Taiwan Animal Association, the Elder Welfare Care Association, the ROC Children's Charity Association, and the Family Welfare Services Center — covering causes spanning vulnerable population support, child and youth welfare, elder care, and animal protection, thereby translating New Year blessings into tangible social contributions.

(3) Dragon Boat Festival - "Fragrant Dumplings, Heartfelt Well-Wishes"

Ahead of the Dragon Boat Festival, the Company distributed festival allowances so that employees could receive a gesture of care and appreciation before the holiday. On the day of the event, a hands-on "Festival Sachet Bouquet Workshop" was held, led by the Company's floral art club. Employees created their own sachets and bouquets infused with the scent of mugwort, freely expressing their creativity and exchanging ideas with one another — bringing a sense of ritual and warmth to the festival.

The event also incorporated charitable giving: the "Charity Fishing for Golden Dumplings" game channeled participants' goodwill into tangible support, with all proceeds designated for the purchase of relief supplies. In response to the flooding disaster caused by the Mataean Barrier Lake overflow in Hualien — which resulted in casualties and urgent demand for daily necessities — the donated supplies were delivered to the Tafalong Church of the Amis Presbytery, Taiwan Presbyterian Church (Hualien), including comforter and pillow sets, bed sheet and pillowcase sets, and electric rice cookers. The festival's traditional blessing of "peace and well-being" was thus transformed into concrete support for disaster-affected communities, extending the spirit of the Dragon Boat Festival from the workplace to society at large.

(4) Hotel Getaway Program — Putting Work-Life Balance into Practice

To help employees achieve a healthy balance between work and personal life, the Company launched a "Hotel Getaway" program, enabling employees to step away from their routines, recharge, and experience a change of environment through short stays — without requiring extended leave or long-distance travel — in keeping with the Company's commitment to employee care and a supportive workplace.

The program is built around flexibility: every employee receives an accommodation subsidy and may choose their preferred check-in dates and room type based on personal and family schedules. A total of 13 partner hotels were available, distributed across multiple cities and counties throughout Taiwan, maximizing accessibility and convenience. In 2025, 959 employees utilized the program, achieving an occupancy rate of approximately 90%. Yilan, Taichung, Tainan, and Kaohsiung were the most popular destinations, reflecting employees' preference for locations that offer a relaxed pace alongside convenient access. Among the partner hotels, several meet government-defined green hotel standards, including: Jinkyu Tulip Hotel, Yilan Su-ao Landis Resort, Yilan Sansingo Hotel, Hualien Su-ao Landis Resort, and The Tainan Crown Hotel. By incorporating green hotel options, the program allows employees to choose environmentally responsible accommodations while enjoying their stay, naturally integrating employee well-being with environmental awareness. Many employees also took the opportunity to explore nearby historical sites, natural scenery, and local cuisine around their chosen destinations — savoring a slower pace of life and returning to work refreshed and reinvigorated.

(5) Health Passport—Walking Further, Walking Happily, Wellness Without Pressure

Launched in 2023, the "Health Passport" initiative reached its third consecutive year in 2025. Guided by the core philosophy of "no compulsion, no comparison, no pressure," the program accompanies employees in weaving healthy habits into their daily lives in whatever way feels most comfortable to them.

A. From Mountain Trails to City Streets: Walking as Both Exercise and Life Exploration

In 2025, "Urban Walking Tours" were added to the program, bringing the joy of walking into the city. Curated routes included a leisurely stroll along Tamsui Old Street, a cultural walk through Wanhua, a heritage exploration through Dadaocheng, and a nature and history tour combining Taipei Botanical Garden and the Postal Museum. Rather than emphasizing distance or speed, these routes invited employees to slow down, observe the textures of the city, and reconnect with its history.

B. Beach Cleanups Reimagined as a Community Festival

The Health Passport program bridges "personal wellness" and "environmental stewardship," with approximately NT\$800,000 invested in beach adoption and conservation activities. In 2025, the newly introduced "Beach Cleanup Carnival" expanded participation beyond employees to include suppliers, clients, residents of Jinshan District, and employees' family members — in response to a call to action from the New Taipei City Government. A total of 853 participants took part throughout the year. The event featured live performances, food stalls, and dedicated activity areas, and was co-organized with the Company's newly established volunteer club, marking the formal entry of employee volunteerism into the local community.

C. Monthly Challenges × Club Collaborations: Wellness Comes in Many Forms

The Health Passport's monthly challenge series was co-developed with the Company's employee clubs in 2025, featuring: a multi-sport Fun Games Day (Badminton Club, Basketball Club, Golf Club, and Tennis Club), the Taipei City Road Race (Running Club), the MERRELL Hiking Carnival (Mountaineering Club), and a board game challenge tournament (Board Games Club) — allowing employees to participate in whichever form best suits their interests.

D. Extending Into 2026: Letting Care Grow Over Time

The Health Passport's impact continues to grow. In 2026, the Volunteer Club and Cooking Club will jointly launch an "Elder Communal Dining" initiative in Jinshan District, accompanying senior residents over shared meals. Plans also include taking employees into local schools to plant seedlings as symbols of care and hope — extending the goodwill cultivated through the Health Passport from individuals and communities to the next generation.

(6) Healthy Eating | Nourishing Employees Every Day, Reducing Carbon Naturally

For the Company, caring for employees is reflected in the choices made every single day. From stepping into the office and pouring a cup of coffee, to sitting down for breakfast or a piece of fruit — these seemingly ordinary moments are where health and care are felt most naturally. Guided by this belief, the Company

continues to approach employee well-being through food, providing healthy, safe, and environmentally conscious dining arrangements so that employees can eat well without having to think twice, even during the busiest of workdays.

A. Quality from the Source: Food Employees Can Trust

In daily beverage offerings, the Company provides fresh, flavorful drinks that meet rigorous safety standards. Coffee is brewed using premium Swiss fully-automatic machines, with beans sourced from suppliers certified by SGS for the absence of multiple toxins. Brewed teas feature organic leaves grown using natural, pesticide-free farming methods in Ruisui, Hualien. Fresh milk products are sourced from suppliers certified under the FSSC 22000 international food safety management system, with quality and expiry checks conducted upon each delivery. Every one of these choices reflects the Company's commitment to ensuring that employees never have to worry about what they are consuming throughout their working day.

B. Everyday Low-Carbon Choices Through Food

The Company has long championed the philosophy of "Eat Plants · Reduce Carbon · Live Well," regularly hosting monthly breakfast events and plant-based meal activities at its Taiwan headquarters and China offices. These initiatives allow employees to enjoy balanced, nutritious meals while participating effortlessly in environmentally friendly practices. In 2025, breakfast events recorded a cumulative participation of 12,271 person-times, while plant-based meal activities reached 5,088 person-times. Based on standard carbon emission conversion factors, the plant-based meal program contributed an estimated reduction of 3.616 tonnes of CO_{2e} over the course of the year. Rather than requiring employees to change their dietary habits, the Company's approach is to "prepare the option" — making plant-based choices a natural and effortless decision, simultaneously supporting personal health and environmental responsibility.

C. Weekly Fruit Day: Bringing the Goodness of the Land Directly to Employee

In addition to plant-based meal promotion, the Company continues to hold a weekly Fruit Day at its Taiwan offices, partnering long-term with small-scale farmers in central and southern Taiwan through direct farm-to-office procurement to provide employees with fresh, safe, seasonal fruit. In 2025, direct purchases from farmers totaled approximately NT\$3 million, benefiting 22 farmers, with a cumulative procurement volume of 16.2384 metric tonnes of fruit. By purchasing directly from producers, the program enhances farmers' income and enables them to focus on environmentally friendly cultivation practices, while reducing intermediary distribution steps and lowering the food carbon footprint.

Each fruit distribution is accompanied by stories about the farmers and information about their production origins, helping employees understand the journey from field to table and adding emotional connection and meaning to their daily food experience. At China offices, locally sourced fresh fruit is

procured according to the characteristics of each city, with the same commitment to encouraging balanced diets and natural nutrition.

D. Health and Sustainability, Quietly Accumulating Every Day

Healthy eating is a form of care that happens every single day. From thoughtfully sourced beverages and monthly breakfast and plant-based events, to the weekly Fruit Day and local farmer partnerships, the Company chooses to "prepare the options" — so that employees can eat healthily without pressure, and together contribute to a better environment and society.

We believe that when health and sustainability are woven gently into daily life, the change that follows is one that can truly last.

2. Employee training:

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

(1) Training & Development Roadmap

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

Training & development roadmap is constructed as follows:

- A. Core Value: The Company's core value guides employees to move in the same direction as the Company does, and the Group cultivates employees to have mentality and behavior in line with core values.
- B. New Employee Orientation: We assist new hires to assimilate into the new work environment through various training activities and a mentoring system, and assist them to identify with the corporate culture and management principles.
- C. Working Skill Training: We provide periodical training for our employees to improve their soft skills and hard skills required at work, in order to enhance work efficiency.
- D. Functional Expertise Training: All units have developed employees' relevant professional skills and knowledge through internal and external training and OJT.
- E. Leadership Development: We provide tailor-made management and leadership modules for employees at various levels to help improve management skills and foster leadership thinking among department heads. This equips employees with the necessary know-how and drives them to lead their teams in achieving the organization's goals.

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

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

Total number of trainees	Total training sessions	Total training hours	Average training hours per employee
58,623 people	14,124 sessions	159,626 hours	21 hours

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

(1) International certified internal auditor: 1 person.

(2) R.O.C. CPA: 8 people.

4. Retirement system and its implementation:

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

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

Employees who meet the following retirement requirements may follow the retirement procedure to apply for retirement. The plan provides support and care for employees after they retire.

Retirement eligibility:

(1) Employees who meet any one of the following criteria may apply for voluntary retirement:

A. Having worked in the company for more than 15 years and are 55 years old and older.

B. Having worked in the company for more than 25 years.

C. Having worked in the company for more than 10 years and are 60 years old and older.

(2) Mandatory retirement does not apply unless employees meet one of the following criteria:

A. 65 years old and older.

B. Having a mental disorder or physical disability that renders the employee unable to perform his/her duties.

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

A. Retirement procedure:

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

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

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

In addition, according to the Company's Articles of Association, if the Company has a profit, it shall appropriate no less than 1% as employee compensation to reward employees. Of the total employee compensation, not less than 10% shall be allocated to grassroots employees in order to incentivize and enhance employee morale.

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

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

The Company's primary goal is to provide employees with a safe, healthy, and comfortable working environment, promoting a friendly workplace with harmonious management-labor relations and mutual trust and assistance, while ensuring compliance with environmental protection, safety, and health regulations. In 2025, the Group (including contractors) recorded a Total Recordable Incident Rate (TRIR) of 0.16, a Lost Time Injury Rate (LTIR) of 0.12, and a Severity Rate (SR) of 17.51 days (lost days per million work hours). The primary causes were fall-related injuries (e.g., slips and

trips) and ergonomic injuries (e.g., manual lifting). Achieving Zero Harm remains the Group's long-term objective, and we will continue to implement the following three key strategies:

- (1) Strengthening preventive safety observations: For the types of incidents that accounted for a higher proportion of lost-time cases in 2025, the near-miss reporting mechanism will be reinforced to identify and eliminate hazards before incidents occur.
- (2) Enhancing safety management: Safety management standards for high-frequency incident types will be reassessed. For fall hazards, measures include strengthening ground safety and anti-slip engineering, applying anti-slip treatments, and improving lighting in high-incidence areas to reduce fall risks.
- (3) Raising safety awareness: Safety awareness will continue to be strengthened across the Group, enhancing employees' ability to independently identify risks and reducing incidents caused by unsafe behaviors.

Occupational Safety Management Targets

Category	2025 Performance	2026 Target
TRIR	0.16	≦ 0.15
LTIR	0.12	≦ 0.10
SR	17.51	≦ 15.00

The Group is committed to the following matters:

- (1) Access security management

In addition to campus-level security guard services, a 24-hour strict access control and monitoring system is in place, with emergency call devices installed in restrooms to ensure personnel safety. Employees are required to wear identification badges at all times, and nighttime personnel are subject to inspection and registration. Security contractor agreements are in place to strengthen office patrol and surveillance.

- (2) Equipment and Building Maintenance — Regular Inspections

In strict compliance with the Occupational Safety and Health Act and fire safety regulations, regular safety inspections and maintenance are conducted for building structures, office equipment, and fire safety equipment, ensuring all facilities meet regulatory standards and providing a safe workplace.

- (3) Hazard prevention

Occupational Safety and Health Work Rules have been established for all employees to follow, aimed at eliminating occupational incidents. In accordance with regulations, the Company has appointed Class A Occupational Safety and Health Supervisors, Class B Safety and Health Management Officers, first-aid personnel, and fire management officers, all of whom receive regular professional training. A self-defense fire brigade has been organized, with fire drills conducted every six months to strengthen emergency response capabilities.

- (4) Environment cleaning and management
 - A. The office central air conditioning system undergoes annual maintenance and cleaning to ensure air quality. Regular environmental disinfection, pest control, and carpet cleaning are also performed to maintain a clean workplace.
 - B. Fully automatic coffee machines are cleaned and maintained daily. Water dispensers undergo regular filter replacements and external water quality testing, strictly ensuring the hygiene of employee drinking water.
- (5) Health management
 - A. Health seminars and health education campaigns are organized periodically to strengthen employees' self-health management awareness and reduce the likelihood of accidents.
 - B. Comprehensive professional consultation services are provided, including a dedicated health manager, monthly on-site physician and psychologist consultations, and quarterly one-on-one physiotherapy services.
 - C. Annual employee health check-ups are conducted, with tiered health management and follow-up care implemented based on the results.
 - D. Wrist-type blood pressure monitors are stationed on main floors, and AEDs (Automated External Defibrillators) are installed at building entrances. First-aid kits, forehead and ear thermometers, alcohol, and medical-grade masks are also available. Antibacterial hand soap is provided in pantries and restrooms, establishing a comprehensive disease prevention network to protect employee health.
 - E. A comprehensive smoke-free policy is enforced to ensure a smoke-free, high-quality office environment.
- (6) Sports and Wellness Activity Promotion

A multi-purpose fitness room is available exclusively for employees, with a series of courses offered in collaboration with professional sports instructors, encouraging employees to develop regular exercise habits and promote physical and mental well-being.
- (7) Training and Awareness
 - A. All new employees are required to complete occupational safety and health training to familiarize themselves with the workplace environment and establish proper safety awareness.
 - B. Office environmental initiatives are promoted through educational campaigns, cultivating employees' energy-saving and carbon-reduction habits, and collectively fulfilling green corporate responsibility.
- (8) Resource Recycling and Energy Conservation Measures

In response to global ESG trends, the Company views sustainable development as a core aspect of daily operations, continuing to conduct GHG inventories and implementing emission management and reduction measures under the ISO 14064 standard, fulfilling its corporate environmental responsibility.

 - A. Implementation of waste classification and resource recycling to promote resource regeneration and reduce environmental burden.

- B. Promotion of paper bag and plastic bag recycling and reuse programs in Taiwan, with designated recycling stations available for employee use.
 - C. Promotion of electronic information management in the office, full implementation of system-based expense reporting integrated with the electronic invoice system, optimizing accounting processes and significantly reducing paper usage. Continued promotion of double-sided printing and reuse of blank backsides of paper, with advocacy for the reuse of internal document envelopes.
 - D. Reduction in the provision of single-use tableware such as disposable bowls and cups at various events, supporting waste reduction and plastic elimination initiatives.
 - E. Implementation of a recycling and reuse mechanism for inbound cartons and packaging materials.
 - F. Establishment of a centralized IC waste management system and recycling process to ensure proper waste disposal..
 - G. Gradually replace office lighting with LED lights.
- (II) Losses sustained due to labor disputes (including labor inspection results found in violation of the Labor Standards Act, specify the date of the penalty, letter number, article violated, provision violated, details of the penalty) in the most recent year and up to the printing date of the annual report, and disclose current and future estimated amount and response measures; if it cannot be reasonably estimated, describe the facts that it cannot be reasonably estimate:

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

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

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

sides are expected to continue maintaining a harmonious relationship in the future with good interaction and communication.

VI. Cyber security management

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

1. Information security risk management structure

In response to the complex challenges arising from globalization, geopolitical developments, and supply chain restructuring, the Company has established a top-down cybersecurity governance structure with clearly defined responsibilities. Led by the Chief Information Security Officer (CISO), the dedicated cybersecurity organization comprises three specialized divisions—Strategy, Technology, and Audit—responsible for policy planning, technical implementation, and compliance review, respectively.

Regular cybersecurity meetings are convened to report strategic objectives, performance gaps, and improvement plans to senior management, ensuring alignment between cybersecurity initiatives and business objectives. Cross-functional collaboration with IT, Procurement, Legal, Human Resources, and Risk Management departments integrates cybersecurity into daily operations.

2. Information security policies

The Company adopts the internationally recognized PDCA (Plan-Do-Check-Act) management cycle. Centered on the principles of Defense-in-Depth and Proactive Defense, strategies are dynamically adjusted to address evolving threats:

- (1) Strategic Dimension: Establishment of information security policies, management regulations, and implementation procedures covering intellectual property protection, personal data protection, and supply chain security.
- (2) Execution Dimension: Technical teams conduct proof-of-concept (POC) testing and operational maintenance to effectively deploy and manage cybersecurity protection measures.
- (3) Audit Dimension: In coordination with independent internal audit functions, operational compliance is reviewed annually, with follow-up actions to ensure effective remediation.
- (4) Risk Assessment: Company-wide risk assessments are conducted annually to identify and prioritize potential threats. Treatment priorities are dynamically adjusted based on impact, likelihood, and cost considerations to optimize allocation of security resources.

3. Specific management solutions

To safeguard the security of the Company's core assets and address sophisticated Advanced Persistent Threat (APT) attacks commonly employed by nation-state actors, as well as emerging AI-driven attack vectors, the Company has implemented a comprehensive, automated, and AI-enabled cybersecurity defense framework:

- (1) Endpoint and Behavioral Monitoring: Deployment of Endpoint Detection and Response (EDR) solutions integrated with AI-driven behavioral analysis models,

complemented by 24/7 Managed Detection and Response (MDR) services to enable real-time anomaly detection and containment.

- (2) Network and Perimeter Security: Implementation of next-generation firewalls with application awareness and intrusion prevention capabilities, alongside internal network whitelisting controls and visitor network segmentation.
- (3) Email and Identity Protection: Beyond standard spam filtering, advanced threat protection modules are deployed to mitigate sophisticated phishing attacks. Multi-factor authentication and periodic weak-password detection are also implemented to reduce risks associated with credential compromise and brute-force attacks.
- (4) Vulnerability and Compliance Management: Regular vulnerability scanning, social engineering simulations, and security awareness training programs are conducted. The Company has obtained certification under ISO/IEC 27001:2022 and CNS 27001:2023, maintaining certification validity through December 12, 2028.
- (5) External Collaboration and Threat Intelligence Sharing: Participation in cybersecurity collaboration networks such as TWCERT/CC and CISA enables real-time sharing of global threat intelligence. Additionally, dark web monitoring services are utilized to proactively detect potential data exposure risks.

4. Resources invested in information security management

The Company continues to invest significant resources in cybersecurity, demonstrating measurable protection outcomes:

- (1) Professional Personnel: A dedicated team of 9 full-time information security professionals handles incident investigation and response, threat intelligence analysis, and risk and vulnerability management. In 2025, personnel obtained 3 additional security certifications and completed over 200 hours of professional training.
- (2) Endpoint Protection: Successfully intercepted more than 50,000 endpoint threats during the year.
- (3) Email Filtering: Following the implementation of AI-driven monitoring and dynamic rule optimization, the Company successfully blocked over 1.98 million spam emails and approximately 680,000 malicious emails in 2025.
- (4) Security Awareness Enhancement: More than 360,000 simulated social engineering emails were conducted in 2025, alongside 2 group-wide digital training sessions and 1 advanced training program for key system personnel and management.
- (5) Management Monitoring Frequency: High-frequency monitoring mechanisms are maintained, including weekly vulnerability scans, monthly remediation reviews, and semiannual management review meetings.

(II) During the most recent fiscal year and up to the publication date of this annual report, the Group has not experienced any material information security incidents nor incurred any financial losses resulting from such incidents.

(III) For more detailed information regarding the Group's information security management practices and future plans, please refer to the Group's ESG website.

(<https://esg.wtmec.com/>).

VII. Material contracts(As of March 31, 2026, the annual report publication date)

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	ON Semiconductor Trading Sarl	2020/6/1-2025/5/31. Unless terminated by either party, it shall be automatically renewed for one year	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics Asia Pacific Ltd.	2011/1/1-2011/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Marvell Asia Pte. Ltd.	2017/9/28-2018/9/27. Unless terminated by either party, it shall be automatically renewed monthly.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ambarella Inc.	2005/10/1-2006/9/30. If contract performance continues after termination, the contract will be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	MagnaChip Semiconductor, Ltd.	2010/5/1-2011/4/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Micron Semiconductor Asia Pte.	Perpetually effective since 2012/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nuvoton Technology Corporation	Perpetually effective since 2011/4/2.	Agent distribution of semiconductor products	Restrictions on distribution territory
	U-blox AG	2010/9/6-2011/9/5. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Silicon Laboratories International Pte. Ltd.	2019/1/1-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Philips Lumileds Lighting Company	2012/12/20-2013/12/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Sanken Electric, Co., Ltd.	2013/1/1-2016/5/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.,	2016/7/4-2017/7/3. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Silergy Corp.,	2016/3/7-2017/3/6. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	DIGITALPERSON A, INC	2019/7/1-2020/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Taiwan Semiconductor Co., Ltd.	2017/6/2-2018/6/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Skyworks Solutions, Inc.,	2018/10/1-2019/9/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Integrated Device Technology Malaysia Sdn. Bhd.	2017/10/2-2019/10/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	IDT Europe GmbH	2017/10/2-2019/10/1. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Synaptics Incorporated	2021/8/11-2022/8/10. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nuvoton Technology Corp	2026/1/1-2026/12/31	Agent distribution of semiconductor products	Restrictions on distribution territory
MPS International Ltd.	2021/3/6 - 2025/3/5. Renewable upon written agreement between both parties.	Agent distribution of semiconductor products	Restrictions on distribution territory	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	Dialog Semiconductor Operations Services Limited, Dialog Semiconductor GmbH and Dialog Semiconductor US Inc	Perpetually effective since 2021/9/9.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TE CONNECTIVITY CORPORATION	2024/9/16-2025/9/15. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Qorvo International Pte. Ltd.,	Perpetually effective since 2021/9/10.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AP Memory Technology Corporation	2021/2/1-2023/1/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nanya Technology Corporation	2026/1/1-2026/12/31. Unless terminated by either party, it shall be automatically renewed for one year, but may only be renewed once.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Microsemi Corporation	Perpetually effective since 2018/3/16.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Avago Technologies International Sales Pte. Limited	2008/1/20-2024/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	OmniVision Technologies Singapore Pte. Ltd.	2019/7/20-2020/7/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Semtech (International) AG	2018/9/1-2019/8/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Microchip Technology Ireland	Perpetually effective since 2018/10/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Wolfspeed, Inc.	2019/11/26-2021/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Amlogic Co., Limited	Perpetually effective since 2019/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Renesas Electronics Corporation	Perpetually effective since 2019/11/8.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Allegro MicroSystems, Inc.	Perpetually effective since 2020/5/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	ASMedia Technology Inc.	2025/7/1-2027/6/30. Unless terminated by either party, it shall be automatically renewed for one year, but may only be renewed once.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Elite Semiconductor Microelectronics Technology Inc.	2019/7/1-2020/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	DIODES TAIWAN S.A R.L., TAIWAN BRANCH (LUXEMBOURG) / DIODES HONG KONG LIMITED	Perpetually effective since 2018/5/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	INTEL SEMICONDUCTOR (US) LLC,	2019/3/30-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AMPLEON NETHERLANDS B.V.	2019/4/1-2019/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	Efinix, Inc.	2022/4/20-2023/4/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	QUALCOMM TECHNOLOGIES INTERNATIONAL, LTD.	2022/5/15-2023/5/14. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NAVITAS SEMICONDUCTOR LIMITED	Perpetually effective since 2018/3/28	Agent distribution of semiconductor products	Restrictions on distribution territory
	InvenSense, Inc.,	Perpetually effective since 2022/5/22 unless a termination notice is issued.	Agent distribution of semiconductor products	Restrictions on distribution territory
	AnDAPT Technology Ltd	Perpetually effective since 2022/9/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Will Semiconductor Limited	2023/2/21-2024/2/20. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Suzhou Novosense Microelectronics Co., Ltd.	2023/1/1-2024/12/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	WEFORCE Co., Ltd.	2022/10/1/-2023/9/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	PANJIT International Inc.	2025/8/20-2026/8/19. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Elevation Semiconductor Inc	Perpetually effective since 2022/6/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Richtek Technology Corporation	2022/7/1-2023/6/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Smarter Microelectronics (Guangzhou) Co., Ltd. and Smarter Microelectronics (Hong Kong) Limited	2022/1/1-2025/12/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ambiq Micro, Inc.	2023/12/21-2024/12/20. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Chipways Communications Technology Co., Ltd.	2023/10/27-2024/10/26. Unless terminated by either party, it shall be automatically renewed.	Agent distribution of semiconductor products	Restrictions on distribution territory
	VISHAY INTERTECHNOLOGY ASIA PTE LTD	Perpetually effective since 2023/8/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NUVOTON ELECTRONICS TECHNOLOGY (H.K.) LIMITED	2026/1/1-2026/12/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	OMRON HONG KONG LIMITED	2024 /4 /1 -2026/3/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TAIWAN TAIYO YUDEN CO., LTD.	2024/9/1 -2025/8/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Bourns, Inc.	Perpetually effective since 2025/1/8.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Thundercomm Technology Co., Ltd	2023/5/23-2024/5/22. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Co., Ltd.]	Infineon Technologies Asia Pacific Pte Ltd	2025/8/11-2026/8/10	Agent distribution of semiconductor products	Restrictions on distribution territory
	LITTELFUSE FAR EAST PTE LTD.	2025/3/13-2026/3/12. Unless terminated by either party, it shall be automatically renewed	Agent distribution of semiconductor products	Restrictions on distribution territory
	Awinic Technology Co. Ltd	2025/9/1-2026/8/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	MetaWells CO., LTD.	2025/9/1-2026/8/31. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [WT Microelectronics Singapore]	Gaia Converters	Perpetually effective since 2025/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Suzhou Flagchip Semiconductor Co., Ltd.	2026/1/24-2027/1/23. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Good-Ark Semiconductor USA Corp.	2025/12/15-2026/12/14. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	SIMCom Wireless Solutions Limited	2025/12/6-2026/12/5; thereafter remaining in effect until renewed or terminated by mutual agreement.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Shanghai Anlogic Infotech Co., Ltd	2025/12/6-2028/12/5	Agent distribution of semiconductor products	Restrictions on distribution territory
	Chengdu Weide Qingyun Electronics Co., Ltd.	2025/12/16-2028/12/15	Agent distribution of semiconductor products	Restrictions on distribution territory
	SG Micro Corp.	2025/10/31-2027/10/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	SG Micro (HK) Limited	2025/10/31-2027/10/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	HONGKONG TAIYO YUDEN CO., LTD	2025/6/8-2027/6/7. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Nanochap Electronics Co., Ltd.	2025/10/24-2027/10/23	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Nuvision Technology Inc.]	OMRON HONG KONG LIMITED	2025/4/1-2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	Realtek Semiconductor Corp,	Perpetually effective since 2017/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Morrihan International Corp.]	Peirui Micro-Electrons Co., Ltd.	Perpetually effective since 2022/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Avago Technologies International Sales Pte. Limited	2008/1/20-2026/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [WT Microelectronics Shenzhen]	Core Semiconductor Technology Co., Ltd.	2022/1/4-2027/1/3.	Agent distribution of semiconductor products	Restrictions on distribution territory
	ASR Microelectronics (Shenzhen) Co., Ltd.	Perpetually effective since 2019/11/25.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Hubei Siengine Technology Co., Ltd.	2023/11/10-2024/11/9. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [WT Microelectronics Shanghai]	ASR Microelectronics Co., Ltd., ASR SMART TECHNOLOGY CO., LTD.	Perpetually effective since 2021/3/25.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Suzhou Flagchip Semiconductor Co., Ltd.	2026/1/24-2027/1/23. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Shanghai Anlogic Infotech Co., Ltd	2025/12/6-2028/12/5	Agent distribution of semiconductor products	Restrictions on distribution territory
	Chengdu Weide Qingyun Electronics Co., Ltd.	2025/12/16-2028/12/15	Agent distribution of semiconductor products	Restrictions on distribution territory
	SG Micro (HK) Limited	2025/10/31-2027/10/30. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TAIYO YUDEN (SHANGHAI) TRADING CO., LTD.	2025/6/8-2027/6/7. Unless terminated by either party, it shall be automatically renewed for one year.		
	Nanochap Electronics Co., Ltd.	2025/10/24-2027/10/23	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Excelpoint]	Omron Electronic Components Trading (Shanghai) Limited	2024 /4 /1 -2026/3/31.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.	2016/7/4-2017/7/3. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Ams AG	Perpetually effective since 2021/12/15.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Samsung Electro-Mechanics Pte. Ltd.	2013/11/15-2014/11/14. Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Xilinx, Inc.	Perpetually effective since 2016/8/17.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TRINAMIC Motion Control GmbH & Co. KG	2018/2/1-2019/1/31 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TDK Singapore (Pte) Ltd.	2017/7/1-2022/6/30 Renewable for another 5 years upon agreement between both parties.	Agent distribution of semiconductor products	Restrictions on distribution territory
	EPSON SINGAPORE PET LTD.	2013/1/1-2013/12/31 Automatically renewed unless terminated by either party.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Power Integrations International Ltd.	2015/7/1-2016/12/31 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor Singapore Pte. Ltd.	2015/10/19-2016/10/18 Unless terminated by either party, it shall be automatically renewed for one year.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STACKPOLE TECHNOLOGY, INC.	Perpetually effective since 2014/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Omron Electronic Components Trading (Shanghai) Limited	2025/4/1-2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
	OMRON HONG KONG LIMITED	2025/4/1-2026/3/31	Agent distribution of semiconductor products	Restrictions on distribution territory
Bright Power Semiconductor Co., Ltd.	Perpetually effective since 2023/8/25.	Agent distribution of semiconductor products	Restrictions on distribution territory	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Excelpoint]	NAVITAS SEMICONDUCTOR LIMITED	Perpetually effective since 2023/4/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Advanced Micro Devices, Inc.	Perpetually effective since 2025/4/1	Agent distribution of semiconductor products	Restrictions on distribution territory
	TDK Components Pte Ltd	2025/5/1-2027/6/30	Agent distribution of semiconductor products	Restrictions on distribution territory
Distributor Agreement [Future]*	STMicroelectronics International N.V	Effective from 2012/1/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics K.K.	Effective from 2010/9/1 and valid till now	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics ,Inc.	Effective from 2013/7/9 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics ,Inc.	Effective from 2004/1/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	STMicroelectronics Asia Pacific Pte Ltd	Effective from 2010/1/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	ON Semiconductor	Effective from 2001/7/12 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Semiconductor Components Industries LLC & ON Semiconductor Trading Sarl	Effective from 2016/9/23 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Microchip Technology Inc.	Effective from 1989/6/16 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies Asia Pacific Pte., Ltd.	Effective from 2016/4/14 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies AG	Effective from 2020/11/10 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Infineon Technologies Americas Corp.	Effective from 2015/9/28 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	NXP Semiconductors Netherlands B.V.	Effective from 2016/9/13 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Renesas Electronics Corporation	Effective from 2020/7/30 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Diodes Inc.	Effective from 2008/12/8 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Vishay Americas, Inc.	Effective from 2018/8/10 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Vishay Precision Foil Inc. & Powertron GmbH	Effective from 2010/6/28 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Littelfuse Europe GmbH	Effective from 2005/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
Littelfuse Inc.	Effective from 2005/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Nexperia B.V.	Effective from 2018/2/27 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Future]*	TE Connectivity Corporation	Effective from 2013/10/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Lumileds LLC	Effective from 2012/12/19 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Murata Electronics Europe B.V.	Effective from 2017/6/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Murata Electronics North America Inc.	Effective from 2004/12/22 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industry Europe GmbH	Effective from 2015/12/8 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industry Europe GmbH	Effective from 2016/6/20 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Panasonic Industrial Devices Sales Co of America	Effective from 2009/10/15 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components (Asia) Ltd	Effective from 2011/4/1 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Corporation	Effective from 2020/5/13 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Ltd	Effective from 1996/1/2 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Kyocera AVX Components Limited	Effective from 2018/3/29 and valid till now.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Samsung Electro-Mechanics Pte., Ltd.	Perpetually effective since 2008/8/11.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Samsung Electro-Mechanics GmbH.	Perpetually effective since 2005/6/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Samsung Electro-Mechanics America Inc.	Perpetually effective since 2005/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Samsung Semiconductor Inc.	Perpetually effective since 2010/4/7	Agent distribution of semiconductor products	Restrictions on distribution territory
	Semtech Corporation	Perpetually effective since 2006/1/15.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Melexis Technologies NV	Perpetually effective since 2005/3/30.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Abracon LL	Perpetually effective since 2004/9/28.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Yageo America Corp.	Perpetually effective since 2007/8/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Yageo Europe B.V.	Perpetually effective since 2014/5/27.	Agent distribution of semiconductor products	Restrictions on distribution territory
u-blox AG	Perpetually effective since 2019/7/29.	Agent distribution of semiconductor products	Restrictions on distribution territory	
ams-OSRAM AG	Perpetually effective since 2022/10/13.	Agent distribution of semiconductor products	Restrictions on distribution territory	
Rohm Semiconductor GmbH	Perpetually effective since 1999/12/22.	Agent distribution of semiconductor products	Restrictions on distribution territory	

Nature of contract	The Parties	Term of contract	Content	Restriction clauses
Distributor Agreement [Future]*	Rohm Semiconductor Singapore Pte., Ltd	Perpetually effective since 2004/1/1.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Rohm Semiconductor USA, LLC & Kionix Inc	Perpetually effective since 2022/5/23.	Agent distribution of semiconductor products	Restrictions on distribution territory
	TAIYO YUDEN (USA) INC.	Perpetually effective since 2017/4/18.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Taiyo Yuden Singapore Pte. Ltd	Perpetually effective since 2014/1/29.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Taiyo Yuden Europe GmbH	Perpetually effective since 2014/10/1	Agent distribution of semiconductor products	Restrictions on distribution territory
	Allegro Microsystems Inc.	Perpetually effective since 2024/6/10	Agent distribution of semiconductor products	Restrictions on distribution territory
	Monolithic Power Systems	Perpetually effective since 2014/4/25	Agent distribution of semiconductor products	Restrictions on distribution territory
	Micro Commercial Components	Perpetually effective since 2001/4/19.	Agent distribution of semiconductor products	Restrictions on distribution territory
	Power Integrations Inc. and Power International Ltd.	Perpetually effective since 2017/6/8	Agent distribution of semiconductor products	Restrictions on distribution territory
	Signify North America Corp.	Perpetually effective since 2002/6/18	Agent distribution of semiconductor products	Restrictions on distribution territory
	Eaton Electronics	Perpetually effective since 2003/1/14.	Agent distribution of semiconductor products	Restrictions on distribution territory

Note: The material distribution agreements of Future as disclosed in this annual report represent the top 30 by 2025 annual transaction amount.

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

I. Financial position

(I) Comparative analysis of financial status

Unit: NT\$ thousands

Item	Year		Difference	
	2025	2024	Amount	%
Cash and cash equivalents	28,138,755	39,727,726	(11,588,971)	(29.17)
Inventories	259,760,361	160,927,874	98,832,487	61.41
Financial assets at fair value through other comprehensive income - non-current	6,137,993	11,662,725	(5,524,732)	(47.37)
Investments accounted for using equity method	9,140,616	31,612	9,109,004	28,815.02
Short-term borrowings	25,569,230	35,412,779	(9,843,549)	(27.80)
Accounts payable	317,278,361	186,740,851	130,537,510	69.90
Long-term liabilities, current portion	8,032,002	73,218	7,958,784	10,869.98
Bonds payable	10,701,899	0	10,701,899	100.00
Long-term loans	23,681,133	63,366,390	(39,685,257)	(62.63)
Capital surplus	66,447,413	47,673,484	18,773,929	39.38
Unappropriated retained earnings	32,843,640	27,052,694	5,790,946	21.41
Other equity interest	(1,737,516)	10,909,959	(12,647,475)	(115.93)

1. Analysis of changes in ratios (the difference reaches 20% or above and the amount of change reaches 1% of total assets):

(1) Cash and cash equivalents, short-term borrowings, long-term liabilities, current portion, and Long-term loans:

Primarily due to adjustments made to support the Group's other financing instruments and operational working capital needs, as well as the repayment of bank loans this year.

(2) Inventories and accounts payable:

Primarily due to a rapid increase in demand from AI data centers at year-end, leading to higher inventory stockpiling.

(3) Financial assets at fair value through other comprehensive income - non-current:

Primarily due to the changes in fair value to the listed equity investments, as well as the reclassification of the Company's investment in Nichidenbo Corporation this year, following the acquisition of additional equity interests that gave the Company significant influence over Nichidenbo Corporation, from financial assets at fair value through other comprehensive income - non-current to investments accounted for using the equity method.

(4) Investments accounted for using the equity method:

Primarily due to the acquisition of additional equity interests in Nichidenbo Corporation this year, resulting in the reclassification of the Company's investment

from financial assets at fair value through other comprehensive income - non-current to investments accounted for using the equity method.

(5) Bonds payable:

Primarily due to the issuance of unsecured overseas convertible bonds this year.

(6) Capital surplus:

Primarily due to the issuance of new shares through a cash capital increase and share exchange this year.

(7) Unappropriated retained earnings:

The increase from the previous period was primarily due to the increase in net income for the current period and the combined effect of earnings distribution.

(8) Other equity interest:

Primarily due to the decrease in the cumulative translation adjustment resulting from exchange rate fluctuations, as well as the unrealized valuation changes in financial assets at fair value through other comprehensive income.

2. Response plan for major changes:

The above deviations had no major impact on the Group's financial status, so response plans did not need to be formulated.

II. Financial performance

(I) Comparative Analysis of Financial Performance

Unit: NT\$ thousands

Item \ Year	2025	2024	Increase (Decrease)	Proportion of change (%)
Net operating revenue	1,177,948,907	959,431,897	218,517,010	22.78
Operating costs	(1,130,325,080)	(921,829,827)	(208,495,253)	22.62
Gross profit	47,623,827	37,602,070	10,021,757	26.65
Operating expenses	(26,741,647)	(22,337,750)	(4,403,897)	19.72
Operating profit	20,882,180	15,264,320	5,617,860	36.80
Non-operating income and expenses	(3,483,089)	(3,429,536)	(53,553)	1.56
Profit before income tax	17,399,091	11,834,784	5,564,307	47.02
Income tax expense	(3,832,620)	(2,628,699)	(1,203,921)	45.80
Profit for the year	13,566,471	9,206,085	4,360,386	47.36

Analysis of changes in ratios (the difference reaches 20% or above and the amount of change reaches NT\$50 million or above):

1. Net operating revenue and operating costs:

The increase in net operating revenue and operating costs was primarily driven by the growth in AI server applications and the acquisition of a subsidiary in April 2024, with the full year's revenue and costs of the acquired subsidiary consolidated this year.

2. Gross profit:

The increase in gross profit was mainly due to the growth in AI server applications and the acquisition of a subsidiary in April 2024.

3. Operating expenses:

The increase in operating expenses was primarily due to the consolidation of the full year's operating expenses of the subsidiary acquired in April 2024 this year.

4. Income tax expense:

The increase in income tax expense for the year was primarily due to the continued expansion of the company's business scale, which led to a rise in pre-tax net profit.

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

Please refer to "Chapter 1. Report to Shareholders II. 2026 Business Plan Summary (II)Expected sales volume and its basis".

III. Cash flows

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

Unit: NT\$ thousands

2025 Beginning Cash Balance (1)	Net cash flow from operating activities throughout the year (2)	Net cash flow from non-operating activities (3)	December 31, 2025 Cash balance (1)+(2)+(3)
39,727,726	17,606,038	(29,195,009)	28,138,755

Analysis of changes:

• Operating activities:

The net cash inflow from operating activities in 2025 was primarily due to the pre-tax net income for the current period.

• Non-Operating Activities:

The net cash outflow from non-operating activities in 2025 was primarily due to the repayment of short-term and long-term borrowings, which was partially offset by cash inflows from a cash capital increase and the issuance of overseas unsecured convertible bonds.

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

(III) Cash liquidity analysis for the coming year

Unit: NT\$ thousands

Beginning Cash Balance (A)	Net cash flow from operating activities (B)	Net cash flow from non- operating activities (C)	Cash surplus (deficit) (A)+(B)+(C)	Remedial measures for cash deficit	
				Investment plan	Financial plan
28,138,755	(36,667,916)	33,913,010	25,383,849	0	0

1. Analysis of changes in cash flow in the coming year (2026):

(1) Net cash flow from operating activities:

Due to the characteristics of the distributor's business, which typically requires a longer operational turnover period, there will be a net cash outflow from operating activities under the expectation of revenue growth.

(2) Net cash flow from non-operating activities:

To address the outflow from operating activities, funding will be raised through borrowing from financial institutions or directly through the financial markets.

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

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

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

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

The Company's investments in affiliated enterprises are primarily guided by long-term strategic considerations. In 2025, profits from investees under equity method amounted to NT\$12,382,888 thousand. Going forward, the Company will continue to adhere to this investment principle and will not rule out any investment plans that may offer complementary benefits or synergies with the Group.

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

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

The Group's financing activities mainly focus on bank loans and proceeds from accounts receivable factoring. The company continues to closely monitor the financial markets and interest rate trends, adjusting the scale of financing dynamically based on daily funding needs to optimize the use of funds and effectively control interest expenses. Since the U.S. Federal Funds Rate reached a peak of 5.5% in August 2024 and has gradually retreated to a range of 3.75% to 3.5%. The Fed's interest rate policy in 2026 remains unclear due to the geopolitical uncertainty. In response to changes in interest rates, the Group has improved the efficiency of fund utilization and strengthened its bargaining power with banks, ensuring that financial costs remain within a controllable range.

WT Group's revenue grew by 22.78% in 2025, with financial costs slightly lower than in 2024 and remaining within a reasonable range, while their proportion of revenue also remained stable.

In terms of exchange rates, as the Group's operations expand and it acquires multinational companies, the diversity of transaction currencies has increased, making exchange rate risk management more challenging. To reduce the impact of exchange rate fluctuations on revenue and profitability, the Group uses the U.S. dollar as the primary transaction currency, ensuring consistency in pricing, simplifying financial management, and improving the efficiency of fund allocation. At the same time, for a multi-currency trading environment, the Group uses a natural hedging strategy, adjusting the asset and liability composition of different currencies according to business models and capital flows, thus reducing net exposure and minimizing the impact of exchange rate fluctuations on financial statements. The Company also continues to monitor exchange rate trends and applies foreign exchange hedging tools (such as forward foreign exchange contracts) as appropriate to further manage exchange rate risks and reduce the impact of exchange rate profit and loss fluctuations on overall financial performance. In 2025, the total net foreign currency exchange gain amounted to NT\$160,020 thousand, which accounted for less than 0.014% of total revenue, indicating effective management of exchange rate risks.

Regarding inflation, the Group closely monitors market price fluctuations and, through stable supply chain management and flexible customer strategies, ensures that product

prices are adjusted in a timely manner to avoid significant impacts from inflation on operations.

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

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

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

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

With the rapid development of generative AI, cloud computing, and large-scale data centers, the demand for higher power stability and power density in AI servers continues to increase. Traditional AC/DC and low-voltage power distribution architectures are gradually becoming insufficient to meet the requirements for high power and high efficiency. As a result, HVDC systems are expected to become the mainstream power supply architecture in the future.

By utilizing high-power modules capable of converting 800V to 54V at 10kW or above, power can be directly delivered to AI accelerators and server motherboards, effectively shortening the power delivery path and reducing copper losses. In addition, as global requirements for energy efficiency, carbon reduction, and ESG continue to intensify, data center energy efficiency standards are expected to become increasingly stringent. High-efficiency HVDC power systems can help enterprises achieve carbon neutrality goals, while government policies, regulations, and green certification mechanisms will further accelerate the adoption of such technologies.

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

Unit: NT\$

Project name	Current progress	Expected development expenses to be invested	Time of completion	Key impact factors in the future
High-Efficiency HVDC AI Power System Key Technology Development	Hardware / Software – Under Development	NT\$ 10,000,000	2026/12/31	<ol style="list-style-type: none"> 1. Commercialization of 800V-to-54V High-Power Conversion Technology. 2. Enhanced Power Density and Conversion Efficiency through GaN and SiC Devices 3. Improved Power Stability and Reliability through Real-Time Control Algorithms

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

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

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

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

2. Information security risks and mitigation measures: While the Group maintains a comprehensive cybersecurity protection framework, the continuously evolving global threat landscape — combined with risks posed by third-party infiltration — means that the possibility of system disruption cannot be entirely eliminated. A significant cybersecurity breach could result in operational interruptions, shipment delays, and potential liabilities. To safeguard business continuity, the Group continues to strengthen its cybersecurity infrastructure and has implemented multi-layered backup and recovery mechanisms as outlined below:

- (1) Multi-Tier Recovery Technologies: Local data snapshots enable rapid recovery, while real-time remote replication and offsite snapshots provide dual-layer protection against data loss.
- (2) Offsite Offline Backups: Full data backups are performed on a weekly basis and securely stored at offsite locations to preserve data integrity under extreme scenarios.
- (3) Regular Recovery Drills and Validation: Periodic disaster recovery switchover exercises are conducted to verify system restoration capabilities and ensure that recovery time objectives (RTO) are achievable within targeted timeframes.
- (4) Business Continuity Management: To mitigate high-risk environmental factors such as power or cooling system failures, disaster recovery drills are conducted on a regular basis throughout the year to enhance environmental fault tolerance and operational resilience. Furthermore, the Group has initiated planning for an overseas disaster recovery (DR) site, which is expected to materially strengthen global operational resilience and diversify exposure to geopolitical risks in the event of large-scale regional disruptions.

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

WT Group's business philosophy is based on the principle of "professional ethics and sustainable management", adhering to a decent corporate image, implementing sound risk

control and achieving outstanding performance. Over the years, the Group has been awarded the Import and Export Excellence Award by the Bureau of Foreign Trade, ranked among large-scale enterprises in Taiwan by the China Credit Information Service, awarded the Benchmarking Award by the Common Wealth Magazine, ranked among the top 1000 Business Survey in Revenue and the Revenue Growth Award by the Business Weekly, etc.

WT has been ranked in the top 5% of listed companies in the Corporate Governance Evaluation for five consecutive years (2020–2024). Chairman Cheng Wen-Tsung has been recognized for three consecutive terms (2020–2024) in Taiwan's Harvard Business Review "Top 100 Taiwan Business Leaders" ranking, placing 13th in 2024.

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

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

1. Conducted a short-form merger with a 100% equity-owned subsidiary, Milestone Investment Co., Ltd.:

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

2. Conducted a short-form merger with a 100% equity-owned subsidiary, Techmosa International Incorporation:

For the purpose of integrating group resources and enhancing operational performance, the Company conducted a short-form merger (hereinafter “the Merger”) with its 100% equity-owned subsidiary, Techmosa International Incorporation (hereinafter “Techmosa”), in accordance with Article 19 of the “Business Mergers and Acquisitions Act.” The Merger did not involve any agreement on share swap ratio or distribution of cash or other assets to shareholders. The Merger neither affected shareholders’ equity nor had any impact on the Company's net asset value per share and earnings per share. From the record date of the Merger, November 30, 2025, the Company shall be the surviving entity, and Techmosa shall be the dissolved entity. All assets, liabilities, and any rights and obligations of Techmosa that remain valid as of the record date of the Merger shall be assumed by the Company in accordance with the laws.

(VIII) Expected benefits, possible risks, and countermeasures for plants expansion:

The Group is engaged in electronics distribution business rather than in manufacturing; therefore, not applicable.

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

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

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

There have been no significant transfers or changes in the ownership of the Company's shares by directors or shareholders holding more than 10 percent of the Company's equity.

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

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

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

(XIII) Other major risks and response measures:

The rise of global geopolitical risks, trade protectionism, and uncertainties surrounding tariff-related measures have impacted the supply chain for information technology products, potentially accelerating the trend of supply chain diversification and relocation. In addition, the rapid advancement of AI technologies, along with the evolution of related supply chains and regulatory frameworks, presents a new landscape that must be navigated. The Group will continue to closely monitor macroeconomic developments, flexibly adjust its organizational structure and business strategies, and strengthen capital management, risk control, as well as anomaly management mechanisms to respond effectively to these dynamic changes.

VII. Other important matters: None.

Chapter 6. Other items deserving special mention

- I. Information related to the Company's affiliates
 - (I) Organization chart of the Company's affiliates
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
 - (II) Information on the Company's affiliates
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
 - (III) Information on the shareholders of the companies shall be concluded as the existence of the controlling and subordinate relation in accordance with Article 369-3 of the Company Act: None.
 - (IV) Industries covered by the operations of all affiliates:
The Group's business is mainly engaged in the trading of electronic components of computer peripherals and the holding business. Please refer to item (II).
 - (V) Information on Directors, Supervisors, and Presidents of affiliates:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
 - (VI) Overview of affiliated enterprises:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
 - (VII) Consolidated financial declaration statement of affiliated enterprises and consolidated financial statement:
Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.
Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
 - (VIII) Affiliation report: N/A.
- II. Private placement of securities in the most recent fiscal year and as of the publication date of the Annual Report: None.
- III. Other matters that require additional description: None.
- IV. Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report: Please refer to the important resolutions of the Shareholders' Meeting and the Board of Directors meeting during the most recent year and up to the printing date of the Annual Report.

WT Microelectronics Co., Ltd.

Chairman: Cheng, Wen-Tsung