Stock Code：6669

Wiwynn Corporation

2025 Annual Report

Taiwan Stock Exchange Market Observation Post System: http://newmops.twse.com.tw
The company website: https://www.wiwynn.com/zh-hant/
Market Observation Post System website: http://mops.twse.com.tw
Published Date: April 30, 2026

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I. The name, title, telephone number, and e-mail address of the spokesman or acting spokesman

Spokesman	:	Harry Chen
Title	:	Chief Financial Officer (CFO)
Tel	:	(02) 6615-8888
E-mail	:	IR@wiwynn.com
Deputy Spokesman	:	Frances Wu
Title	:	Director of Market Promotion PR
Tel	:	(02) 6615-8888
E-mail	:	IR@wiwynn.com

II. The address and telephone number of Wiwynn corporation's headquarters, branch offices, and factories

Headquarter		
Address	:	8F., No. 90, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
Tel	:	(02) 6615-8888

III. The name, address, e-mail address, and telephone number of the agency handling shares transfer

Name	:	Stock Transfer Agent Department, of Yuanta Securities Co., Ltd.
Address	:	B1., No. 67, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106045, Taiwan (R.O.C.)
Website	:	http://www.yuanta.com.tw
Tel	:	(02) 2586-5859

IV. The name of auditing CPA, name of the firm, address, website and telephone number

Name of CPA	:	Ya-Lin Chen, Ming-Hung Huang
Name of the firm	:	KPMG Taiwan
Address	:	68F., No. 7, Sec. 5, Xinyi Dist., Taipei City
Website	:	http://www.kpmg.com.tw
Tel	:	(02) 8101-6666

V. Name of the trading venue for overseas securities and methods for obtaining information on such overseas securities.

Global Depositary Receipt - Luxembourg Stock Exchange:
https://www.luxse.com/security/US97690A1088/407312 (Rule 144A GDS)
https://www.luxse.com/security/US97690A1161/407310 (Reg S GDS)

Foreign Convertible Bond - Singapore Exchange: https://www.sgx.com
Code of 1st Overseas Unsecured Convertible Bond XS2853493117
Code of 2nd Overseas Unsecured Convertible Bond XS3236970433

VI. The company website：https://www.wiwynn.com/zh-hant/

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Chapter I Letter to Shareholders

I. Operating performance in previous fiscal year (2025)

(I) Implementation of business plans

In 2025, benefiting from the global evolution of AI technology, the data center market is rapidly expanding. At the same time, it is facing the risk of supply chain changes due to intensified geopolitical shifts, where global industries experience a coexistence of challenges and opportunities. For Wiwynn, Upholding the core values of Excellence, Pioneering, Team Spirit, Agility and Integrity, this year marks a simultaneous rise in growth momentum and transformation depth. The Company achieved excellence in operational performance, advancements in AI and cloud data center computing technologies, and sustainable governance.

Facing changes in global trade policies, geopolitical risks, and growing customer demands, the Company continues to enhance its capacity, maintains close communication with customers, adjusts supply strategies accordingly, and strengthens global supply flexibility. In 2025, the Company initiated an investment to set up a plant in Texas, USA, and successfully launched production capacity by the end of the fourth quarter as scheduled. This complements the plant in Mexico to enhance risk resistance and improve the timeliness and resilience of supply in the North America Region, ensuring stable supply in the North America Region. The plants in Malaysia and Tainan, Taiwan, in the Asia Pacific region also continue to expand and allocate capacity according to market demand, providing research and development and manufacturing capacity to support the needs of global cloud service providers and maintain capacity utilization.

In addition, the Company also makes every effort to enhance production efficiency by utilizing automation and smart manufacturing technology. Through global logistics optimization, we reduce operational risks and make capacity allocation more flexible to meet customers' localized production needs.

Wiwynn actively constructs a transparent, compliant, and resilient supply chain, demonstrating a commitment to sustainability across the entire chain through supplier training. In addition, in terms of environmental protection, we have collaborated with the New Taipei City Government to deeply cultivate marine conservation in Gongliao, implementing marine sustainability based on the integrated concept of "production, living, and ecology." At the same time, we deeply believe that employees are the core drivers of innovation. Through a deepened people-oriented culture, we have not only been recognized as one of the Best Companies to Work for in Asia by "HR Asia" and received the Brandon Hall Group HCM Excellence Award, but also are committed to creating a diverse, inclusive, and wellness-focused workplace environment.

With outstanding performance, we have continued to receive high recognition from authoritative institutions both domestically and internationally. We have not only maintained our position in the DJSI World Index Global Top 10% but also received the BSI ESG Excellence Award, TCSA's Top 100 Model Taiwan Sustainable Companies and their Report Platinum Award, the Gold Award for Resource Recycling from the Ministry of

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Environment, and PwC's Sustainability Impact Gold Award and Eco-Social Co-prosperity Award, fully demonstrating our influence in corporate governance and ecological co-prosperity.

(II) Budget implementation

It is not applicable because the Company did not publish financial forecast for 2025.

(III) Financial revenue & expenditure and profitability analysis

The Company's consolidated revenue in 2025 was NT$ (the same below) 950,663,310 thousand, increased by 163.7% from the previous year. The net profit after tax was 51,118,163 thousand with an increase of 124.4% from the previous year. The gross margin, operating margin, and net profit margin were 8.3%, 6.7%, and 5.4% respectively; earnings per share was NT$275.06, setting a record high.

(IV) Research and development status

The revenue share of AI-related products exceeds 50%, becoming the main driving force for the company's operational growth. Accompanied by global cloud service providers expanding their AI investments, the company will showcase strong growth in 2025, demonstrating the robust market demand for servers.

The Company is deeply engaged in data centers and cloud servers, addressing increased demands brought by the expansion of AI model scale and the rapid iteration of technology. We are actively investing in high-performance computing architectures and server design, such as GPU and ASIC, to meet the strong demand for diverse AI accelerator technology platforms from our customers. We also collaborate with technology partners in AI accelerators, high-speed signal, thermal management, power, and networking, focusing on strengthening system-level comprehensive integration upgrades. This ensures the company's leading position in key technologies from board-level design and system integration to full cabinet integration, meeting the high-power, high-density computing demands of hyperscale cloud service providers and maintaining strong competitiveness.

In 2025, the Company also unveiled new-generation AI infrastructure and advanced cooling solutions at the Global Summit of OCP (Open Compute Project). This demonstrated Wiwynn's leading position in the fields of high-performance computing, thermal management, data center energy efficiency, and system integration, gradually initiating the deployment of a new generation of server product lines.

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II. Summary of business plan for this fiscal year (2025)

(I) Business objectives

The Company is a leading provider of cloud computing IT infrastructure, with a primary focus on serving cloud service providers and hyperscale data center markets. Other than maintaining the market share of the main customers, the Company continues investing in the development of new customers, new products, and new technologies in order to achieve stability and growth of long-term business. The Company actively participates in industry exhibitions, including the OCP Global Summit, COMPUTEX, and NVIDIA GTC, to showcase its latest products and innovative technologies. The Company also participates in the development of industry standards, strengthening its technological positioning and maintaining strong engagement with key partners and prospective customers.

The Company continues to deepen its presence in the existing large-scale data center market and collaborates with semiconductor technology providers, data center equipment and rack solution providers, as well as emerging AI neocloud operators. It closely monitors technological developments in cloud computing and artificial intelligence, including computing, data transmission, power, and thermal management, and allocates resources to related application areas.

(II) Expected Sales Volume and Basis

It is not applicable because the Company did not publish any financial forecast.

(III) Key production and marketing policies

For global layout, the Company focuses on risk diversification and being closer to customers. We exercise forward thinking on our global layout and continue expanding our plants in Malaysia, Tainan Science Park in Taiwan, and Mexico. In view of the recent macroeconomic uncertainty, we set up a manufacturing facility in Texas in the U.S. to cope with the changes of global supply chains. Also, we provide customers with capacity diversification to mitigate geopolitical risk and maintain operational stability and flexibility. While providing advanced servers and cutting-edge technology, we assist customers to enhance power utilization efficiency, develop sustainable data centers, and implement our responsibilities to the environment and the society in order to fulfill our commitment and determination to sustainable development.

III. Development strategy in the future

The Company has always devoted to providing hyperscale data centers the optimal IT solutions for various workloads and energy utilization. We help data centers to achieve the best "Total Cost of Ownership (TCO), work closely with customers and partners with key technology, actively participate in industrial technology association, and rapidly introduce the latest technology to respond to the market demand of fast growing.

In view of the long-term demands and growth of the cloud industry and AI servers, the Company invested in deepening data center technology and product development. Except IT infrastructure for cloud data centers, we are also active in developing the platform of cloud and edge AI accelerating server, working with partners with key technology, and participating

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in important communities of AI accelerating computing platform, like MLPerf Benchmark, to satisfy diverse model training, customization, and inference demands in the era of AI. To respond to the continuous growing demands on accelerated computing and power density, the Company invests advanced liquid cooling technology and continues working with the solution providers for the liquid cooling solutions, aiming to meet the demand of data centers and enhance cooling efficiency.

The Company adopts R&D of forward-looking technology and innovative application, implements product design, mass production research, and systematic management, and expands the competitiveness of existing cloud products and technology to satisfy growing high-efficiency computing demands from data centers as well as ensure the competitive capacity of core technology and customers' business. We also pay attention to the technological development trends, such as Co-Packaged Optics and Quantum Computing, participate in technical forums and look for opportunities to collaborate with our industry partners.

IV. Impact from external competitive environment, regulatory environment, and macroeconomic condition

Looking forward, geopolitical and economic confrontations, US-China competition, and regional conflict risks remain challenges. However, the rapid advancements in AI development and cloud computing growth also bring advantages of enhanced operational efficiencies for global enterprises and diverse personal applications. In an era where challenges and opportunities coexist, Wiwynn continues to be driven by innovative technology, steadfast in its commitment to leading and innovating in R&D.

Amid the challenges of the global situation, Wiwynn continues to maintain corporate resilience and agile deployment capabilities. Through technological innovation, capacity layout, and sustainable actions, we create a new digital future that combines efficiency and sustainability. We also have the responsibility to work together with our sustainable development partners, customers, supply chains, and all stakeholders to steadily advance toward a more resilient and sustainable future.

Chairman and Chief Strategy Officer: Emily Hong

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Chapter II Corporate Governance Report

I. Directors, supervisors, and management team

(I) Directors

March 26, 2026

Title	Nationality / Place of Incorporation	Name	Gender	Age	Date Elected (on board)	Term (Years)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shares held in another person's name		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
								Shares	Ratio	Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
Chairman and Chief Strategy Officer	R.O.C.	Emily Hong	F	61~70 years old	2023.05.29	3 years	2015.05.22	2,944,624	1.68%	2,418,624	1.30%	0	0%	0	0%	The Alumni Association of Executives Program, Graduate School of Business Administration, National Chengchi University Bachelor of Political Science, National Taiwan University General Manager of Enterprise Product Division and Cloud Business Division in Wistron Corp. Vice General Manager in Acer Inc.	Note 1	None	None	None	None
Director	R.O.C.	Wistron Corporation	N/A	N/A	2023.05.29	3 years	2012.02.20	65,895,129	37.69%	65,895,129	35.46%	0	0%	0	0%	—	—	None	None	None	None
		Legal Representative : Frank Lin	M	71~80 years old	2023.05.29	3 years	2012.02.20 First Appointment 2014.07.22 Change to Corporate Representative	-	-	109,980	0.06%	0	0%	0	0%	Bachelor of Accounting, Feng Chia University Chief Financial Officer of Acer Inc.	Note 2	None	None	None	None
		Legal representative: Sylvia Chiou	F	50~61 years old	2023.05.29	3 years	2019.11.25	-	-	0	0%	0	0%	0	0%	MBA, University of Pittsburgh Chief of Investment Management Division and Secretariat Department, Wistron Corporation Chief Executive Director of Staff Division I, Wistron Corporation	Note 3	None	None	None	None
President and CEO	R.O.C.	William Lin	M	61~70 years old	2025.05.29	1 years	2025.05.29	0	0%	20,000	0.01%	27,417	0.01%	0	0%	Bachelor of Science degree in Electronic Engineering, Feng Chia University MBA, University of	Note 4	None	None	None	None

Title	Nationality / Place of Incorporation	Name	Gender	Age	Date Elected (on board)	Term (Years)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shares held in another person's name		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
								Shares	Ratio	Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
																Wright State Group President of the Enterprise and Networking Business Group in Wistron Corp. Vice General Manager in Acer Inc.					
Board members (Note 5)	R.O.C.	Sunlai Chang	M	61~70 years old	2023.05.29	3 years	2017.05.31	490,235	0.28%	437,235	0.24%	0	0%	0	0%	PhD., University of Maryland, College Park. Bachelor of Science in Mechanical Engineering, National Taiwan University Director of Mechanical Design, Enterprise Business Division in Wistron Corp.	-	None	None	None	None
Directors (Note 5)	R.O.C.	Steven Lu	M	61~70 years old	2023.05.29	3 years	2019.06.25	340,455	0.19%	170,455	0.09%	146,000	0.08%	0	0%	Master of Business Administration, The Fuqua School of Business, Duke University Bachelor and Master of Science in Computer Science & Information Engineering, National Taiwan University Senior Manager of Enterprise Business Division in Wistron Corp. Senior Director of Server and Storage Group in Acer Inc.	-	None	None	None	None
Independent Director	R.O.C.	Charles Kao	M	71~80 years old	2023.05.29	3 years	2020.06.15	0	0%	0	0%	0	0%	0	0%	Engineering, North Carolina State University Chairman of Inotera Memories, Inc. General Manager of Nanya Technology Corporation	Note 6	None	None	None	None
Independent Director	R.O.C.	Simon Zeng	M	61~70 years old	2023.05.29	3 years	2018.01.17	0	0%	0	0%	0	0%	0	0%	PhD in Accounting, Drexel University MBA in Finance, Drexel University Bachelor of Business Administration, National	Note 7	None	None	None	None

Title	Nationality / Place of Incorporation	Name	Gender	Age	Date Elected (on board)	Term (Years)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shares held in another person's name		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
								Shares	Ratio	Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
																Taiwan University Executive Vice President of Mega Financial Holding Corp. Chairman of Mega Bills Finance Co., LTD. Executive Vice President of China Development Financial Holding Corp. and President of China Development Industrial Bank					
Independent Director	R.O.C.	Cathy Han	F	61~70 years old	2023.05.29	3 years	2018.01.17	0	0%	0	0%	0	0%	0	0%	MBA, University of Connecticut Senior Vice President of Principal Investment Department, China Development Industrial Bank Executive Vice President of Business Development Department, CDIB Capital Group Senior Associate Manager of Direct Investment Department, China Development Industrial Bank	Note 8	None	None	None	None
Independent Director	R.O.C.	Tsai, Yu-Ling	F	61~70 years old	2025.05.29	1 years	2019.06.14	0	0%	0	0%	0	0%	0	0%	Bachelor of Political Science, National Taiwan University Judge, Taiwan Yilan, Changhua, Taoyuan, and Taipei Shilin District Courts General Counsel, Greater China Region, IBM Minister without Portfolio, Executive Yuan	Note 9	None	None	None	None

Title	Nationality / Place of Incorporation	Name	Gender	Age	Date Elected (on board)	Term (Years)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shares held in another person's name		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
								Shares	Ratio	Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
Independent Director	R.O.C.	Huang, Chien-Chang	M	50~61 years old	2025.05.29	1 years	2011.01.19	0	0%	0	0%	0	0%	0	0%	Ph.D. in Electrical Engineering, University of Illinois, USA Bachelor and Master of Science in Computer Science & Information Engineering, National Taiwan University Bachelor of Science in Mechanical Engineering, National Taiwan University Associate Dean, College of Electrical Engineering and Computer Science, National Taiwan University Director and Professor, Graduate Institute of Photonics and Optoelectronics, National Taiwan University	Note 10	None	None	None	None
Independent Director (Note 11)	R.O.C.	Victor Cheng	M	71~80 years old	2023.05.29	3 years	2019.06.25	0	0%	0	0%	0	0%	0	0%	SJD, Stanford University Bachelor, School of Law, Soochow University Professor, National Taiwan University of Science and Technology Professor, School of Law, Shih Hsin University Director and Dean, Institute of Intellectual Property, Shih Hsin University Legal supervisor in Acer Inc.	-	None	None	None	None

Note 1: Independent Director, Momo.com Inc.; Director, National Applied Research Laboratories; Director, National Taiwan University Department of Political Science Alumni Association; Chairman, Wiwynn Sustainability Foundation.

Note 2: Chief of Staff, Wistron Corporation; Chairman, Dingshi Investment Co., Ltd.; Chairman, Liben Investment Co., Ltd.; Chairman, Wicheng Asset Management Co., Ltd.; Chairman, WiseCap (Hong Kong) Limited; Director, Wistron NeWeb Corporation; Director, Wistron Information Technology & Services Corp.; Director, QuanJing Software Co., Ltd.; Director, Zhiyuan Venture Capital Co., Ltd.; Director, Join-Link International Technology Co., Ltd.; Director, Mayaminer Company Ltd.; Director, Wistron Biotech Investment Holding Company; Director, Wistron Digital Technology Investment Holding Company; Director, Wistron Medical Technology; Director, PELL Bio-Med Technology Co., Ltd.; Director, Wistron Green Energy Holding Company; Director, Hartec Asia Pte. Ltd.; Director, Hukui Biotechnology Corporation; Director, B-Temia Asia Pte. Ltd.; Supervisor, aEnrich Technology Corporation.

Note 3: Vice President, Strategy Investment, Corporate Staff Headquarters, and Chief Sustainability Officer, Wistron Corporation; Director, Ta Kang Precision Co., Ltd.; Director, Chiafan Wind Power Co., Ltd.; Director, Xiangyu Technology Co., Ltd.; Director, Diagnostics For The Real World Limited; Director, Mobility Technology Group Inc.; Supervisor, Wistron Green Energy Holding Company.Director, Wiwynn Technology Corporation; Director, Wiwynn Technology Service Japan, Inc.; Director, Wiwynn Technology Service Hong Kong Limited; Director, Wiwynn Korea Ltd.; Director, Wiwynn Technology Service Mexico, S.A. de C.V.; Director, Wiwynn Technology Corporation; Director, Wiwynn Technology Service (Kunshan) Co., Ltd.

Note 4: Chairman, Wiwynn Technology Corporation; Director, Wiwynn International Corporation; Director, Wiwynn Technology Service Japan, Inc.; Director, Wiwynn Technology Service Hong Kong Limited; Director, Wiwynn Korea Ltd.; Director, Wiwynn Technology Service Mexico, S.A. de C.V.; Director, Wiwynn Technology Service (Kunshan) Co., Ltd.

Note 5: Resigned as Director on May 29, 2025.

Note 6: Chairman, Taiwan Ion Technology International Corporation; Chairman, XTEK Semiconductor (Huangshi) Co., Ltd.; Independent Director, Hauman Technologies Corp.; Independent Director, Aquas Advanced Environmental Technology Co., Ltd.; Independent Director, Rockchip Electronics Co., Ltd.; Independent Director, WUS Printed Circuit Co., Ltd.

Note 7: Chairman, Huhuei Asset Management Co., Ltd.; Chairman, Huhuei Investment Co., Ltd.; Chairman, Dingshi Investment Co., Ltd.; Independent Director, Phalanx Technology Corp.; Independent Director, Ion Technology International Corporation; Director, Jinwen University of Science and Technology; Supervisor, Phalanx Biotech Group, Inc.

Note 8: Independent Director, AUO Corporation; Independent Director, Apacer Technology Inc.

Note 9: Co-founder, Lee & Li Attorneys-at-Law; Independent Director, Dachan Food (Asia) Limited; Independent Director, Dachan Great Wall Enterprise Co., Ltd.; Director, Chenbro Micom Co., Ltd.; Director, Genuine C&C Inc.; Director, Jiiu Technology Co., Ltd.; Director, Aquas Inc.; Director, iKala Interactive Media Inc.; Director, Knowtice Cultural Co., Ltd.; Supervisor, Artificial Intelligence Foundation; Director, K.T. Li Foundation for Development of Science and Technology; Director, Foundation for Clean Production and Regional Development; Founding Honorary Chairperson, Taiwan Women on Boards Association; Honorary Chairperson, Taiwan FinTech Association; Chairperson, Asia FinTech Alliance; Executive Director, Taiwan Yushan Association of Technology; Supervisory Director, Taiwan Impact Investing Association.

Note 10: Vice Dean, College of Electrical Engineering and Computer Science, National Taiwan University; Professor, Graduate Institute of Photonics and Optoelectronics, National Taiwan University.

Note 11: Resigned as Director on May 29, 2025.

Major shareholders of the institutional shareholders

March 31, 2026

Name of Institutional Shareholders	Major shareholders of the institutional shareholders	Shareholding ratio (%)
Wistron Corporation	Yuanta Taiwan Dividend Plus ETF	3.87
	Labor Pension Fund	2.88
	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	2.33
	Yuanta/P-shares Taiwan Top 50 ETF	1.84
	Taipei Fubon Bank Trust Account (employee share ownership trust)	1.62
	Lin Hsien-Ming	1.42
	Taipei Fubon Bank Trust Account (restricted stock awards)	1.13
	Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	1.13
	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.11
	WNC Corporation	0.91

Major shareholders of the Company's major institutional shareholders

March 30, 2026

Name of Institutional Shareholders	Major shareholders of the Company	Shareholding ratio (%)
WNC Corporation	Wistron Corporation	19.87
	Yuanta Taiwan Dividend Plus ETF	4.85
	Labor Pension Fund (New Scheme)	2.36
	Yuanta Taiwan Value High Dividend ETF	2.19
	VANECK UCITS ETFs plc - VanEck Space Innovators UCITS ETF	1.69
	Haydn Hsieh	1.57
	Chunghwa Post Co., Ltd.	1.41
	Ting Fa Investment Co., Ltd.	1.33
	Wang Yong-Shun	1.33
	Jun Fa Co., Ltd.	1.27

Professional qualifications and independence analysis of directors

Criteria / Name	Professional qualification and experience	State of independence	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman Emily Hong	Ms. Emily Hong is currently Chairman and Chief Strategy Officer in Wiwynn Corporation (hereinafter referred to as Wiwynn). Before Wiwynn, she was the Vice Chairman & CEO of Product and Business Division in Wistron Corporation. Her abundant experiences in the information industry, international affairs, global business operation and management, IT and technology product design, and production and marketing strategies planning help her establishing essential and long-term partnership of mutual trust with famous IT enterprises in the world as well as public and private sectors. In 2019, she received "ERSO Award" and was recognized as a person who achieve excellent contribution in the semiconductor, electronics, and information communication industries in Taiwan. In 2022 and 2024, she was honored the “Harvard Business Review Top 100 Taiwan Business Leaders”. In 2023, she was awarded the 3rd place of “Harvard Business Review Top 20 Female CEO of Listed Companies”. She is also actively engaged in industry organizations, including OCP Taiwan, Taiwan Cloud Internet of Things Industry Association, AAMA Taipei Acceleration Program, and Taiwan Women on Boards Association. She contributes to industry collaboration and innovation. Besides, Ms. Emily Hong is not involved with anything specified in Article 30, Company Act.	Not an independent director, and the description of independence state is not required.	1 Note 1
Director Frank Lin	Mr. Frank Lin was the Financial Manager at Acer Incorporated before being promoted to the post of Chief Financial Officer. After the establishment of Wistron, he took the post of CFO and then the Chief of Staff at Wistron. His outstanding performance in financial analysis and operational management won him the recognition of R.O.C. Outstanding Financial Leader Award in 1996. Besides, Mr. Frank Lin is not involved with anything specified in Article 30, Company Act.		None
Director William Lin	Mr. William Lin serves as President and Chief Executive Officer of Wiwynn Corporation. Prior to joining Wiwynn, he served as General Manager of the Enterprise and Networking Products Business Group of Wistron Corporation. During his tenure at Wistron, he held various management positions and successfully led cross-functional, multinational teams. With over 30 years of experience in the IT industry, he possesses extensive expertise in servers and artificial intelligence–related industries, as well as cross-functional experience in product development, sales, supply chain management, and customer service. Besides, Mr. William Lin is not involved with anything specified in Article 30, Company Act.		None
Director Sylvia Chiou	Miss Sylvia Chiou is currently Chief Executive Director of Staff Department I and Vice President of Sustainability of Wistron Corporation. She has professional abilities in financial analysis, business management, global market perspectives, as well as in-depth research in sustainable development. Besides, Ms. Sylvia Chiou is not involved with anything specified in Article 30, Company Act.		None

Criteria / Name	Professional qualification and experience	State of independence	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Independent Director Charles Kao	Mr. Charles Kao used to be the President of Inotera Memories, Inc. and the General Manager of Nanya Technology Corporation. Having more than 30 years of experience in the DRAM industry, he is an important promoter for the development of relevant technology industries and is called the Father of DRAM in Taiwan in the industry. Besides, Mr. Charles Kao is not involved with anything specified in Article 30, Company Act.	The detail of the independence of the five independent directors is as below: 1. Either the independent director, their spouses, or their relatives within the second degree of kinship are not the director, supervisor, or employee of our Company or our affiliates. 2. Either the independent director, their spouses, or their relatives within the second degree of kinship (or use other people's names) hold any share of our Company. 3. Are not the director, supervisor, or employee in companies with special relationship of our Company. 4. Not providing commercial, legal, financial, and accounting services to our Company or our affiliates within the past two years.	2 Note 2
Independent Director Simon Zeng	Dr. Simon Zeng used to be the Vice General Manager of Mega Financial Holding Company Ltd., President of Mega Bills Finance Co., Ltd, Senior Vice General Manager of China Development Financial Holding Corporation, and General Manager of China Development Industrial Bank. He has abundant experience in accounting, finance, consultation, and academic research. Besides, Mr. Simon Zeng does not involve with anything specified in Article 30, Company Act.		2 Note 3
Independent Director Cathy Han	Ms. Cathy Han was the Vice General Manager of Business Development Division in CDIB Capital Group. She was also the supervisor and the director for many companies under the group of China Development Financial Holding Corporation. She was also the independent director for many listed companies. She has abundant knowledge and experience related to investment, corporate governance, and financial analysis. Besides, Ms. Cathy Han does not involve with anything specified in Article 30, Company Act.		2 Note 4
Independent Director Tsai, Yu-Ling	Ms. Tsai Yu-Ling previously served as a Judge of the Yilan, Changhua, Taoyuan, and Taipei Shilin District Courts, as General Counsel for Taiwan and Greater China at IBM, and as a Minister without Portfolio of the Executive Yuan. She is the founding partner of Lee & Li Attorneys-at-Law and the founder of the Taiwan Women on Boards Association. She has also served as an Independent Director and Director of various publicly listed companies. Her areas of expertise include technology law, mergers and acquisitions, and technology licensing and transfer. She has also been dedicated to promoting regulatory adaptation in areas related to the development of virtual worlds, as well as e-commerce, the innovation and entrepreneurship ecosystem, and the maker movement. Besides, Ms. Tsai, Yu-Ling is not involved with anything specified in Article 30, Company Act.		2 Note 5

Independent Director Huang, Chien-Chang	Mr. Huang Chien-Chang is currently a Professor at the Department of Electrical Engineering and the Graduate Institute of Photonics and Optoelectronics at National Taiwan University. He specializes in photonics and silicon photonics, and has strong academic influence in his field. He has also served as an Independent Director of publicly listed companies and possesses professional technical expertise. Besides, Mr. Huang Chien-Chang is not involved with anything specified in Article 30, Company Act.		None

Note 1: Momo.com Inc.
Note 2: Hauman Technologies Corp. and AsWater Advanced Envirotech Ltd.
Note 3: Waffer Technology Corporation and Ion Electronic Materials Co., Ltd.
Note 4: AUO Corporation and Apacer Technology Inc.
Note 5: Dachan Great Wall Enterprise Co., Ltd.; Dachan Food (Asia) Limited.

The diversity and independence of Board of Directors

1. Diversity

Our Company establishes a policy of diverse members of Board of Directors in Article 20 of "Corporate Governance Best Practice Principles", and the provision is as below. The composition of Board of Directors should consider member diversity, and an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

I. Basic requirements and values: gender, age, nationality, and culture.
II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills and industrial 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: Ability to perform accounting and financial analysis. Ability to conduct management administration. Ability to conduct crisis management. Knowledge of the industry. An international market perspective. Ability to lead. Ability to make policy decisions.

All of the directors in our Company possess above abilities. Our Chairman and Chief Strategy Officer, Ms. Emily Hong, is an entrepreneur who is brave in taking challenges and adventures. She has abundant global business operation and management experience as well as possesses innovative thinking style and strong leadership. Besides, she has sharp observation ability and can make judgment and decision promptly and precisely. Director, Mr. Frank Lin, has profound knowledge and experience in finance and corporate governance as well as is highly sensitive towards numbers. Director, Dr. Sunlai Chang, has professional background in mechanical engineering. He presents excellent leadership and flexible thinking when leading our R&D team for product development. Director, Mr. Steven Lu, has professional background in information engineering and business management. He has great insight in product development, product management, and the response to rapid industrial changes. Director, Ms. Sylvia Chiou, has rich experience in finance and corporate governance. In addition, her professional knowledge in sustainability is highly emphasized in global industries.

Among our independent directors, Mr. Charles Kao is known as the father of DRAM in Taiwan in the industry. He possesses professional abilities of forward-looking and familiar with global economy. Mr. Simon Zeng has a PhD degree in accounting and has a professional background in accounting, financial analysis, banking, and investment. Mr. Victor Cheng has professional knowledge in law and is especially good at technology patent and intellectual property rights. Ms. Cathy Han has worked in the banking industry for a long time and possesses a professional background of investment, corporate governance, and financial analysis. Each of our independent directors will be able to provide our Company with professional suggestions from different dimensions.

We have nine directors in the Company. Two of them are the employees of our Company, and two are corporate representative directors. There are five independent directors, and the term of each independent director does not exceed consecutive three terms.

All of the directors in the Company all have nationality from Taiwan. In terms of gender, we have four female directors and five male directors. As for age profile, three directors are over 71 years old, five directors are between 61-70 years old, and one director is below 60 years old.

Our Company has achieved the management goal of establishing five independent directors and the directors with concurrent post of manager in the Company must be less than one third of the total number of directors. In the future, we will continue developing towards a diverse Board of Directors.

2. **Independence**

We have nine directors in the Company, and five of them are independent directors with a ratio of 55%. After confirming the family table and declaration form with directors, we did not find any of the relationship of a spouse or relatives within second degree of kinship among directors.

(II) Management team

March 26, 2026

Title	Nationality	Name	Gender	Date Elected (on board)	Shares held		Shares held by spouses and minor children		Shares held in another person's name		Experience (Education)	Positions in other companies	Managers who are spouses or within two degrees of kinship			Remarks
					Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
Chairman and Chief Strategy Officer	R.O.C.	Emily Hong	F	2012.04.02	2,418,624	1.30%	0	0%	0	0%	1. The Alumni Association of Executives Program, Graduate School of Business Administration, National Chengchi University 2. Bachelor of Political Science, National Taiwan University 3. General Manager of Enterprise Product Division and Cloud Business Division in Wistron Corp. 4. Vice General Manager in Acer Inc.	Note 1	None	None	None	None
President and CEO (Note 2)	R.O.C.	William Lin	M	2024.06.01	20,000	0.01%	27,417	0.01%	0	0%	1. Master of Business Administration, Wright State University 2. Bachelor of Science degree in Electronic Engineering, Feng Chia University 3. Group President of the Enterprise and Networking Business Group in Wistron Corp.	Note 3	None	None	None	None
Vice President	R.O.C.	Robin Wang	M	2016.05.03	212,905	0.11%	2,214	0.00%	0	0%	1. EMBA, Ateneo de Manila University 2. Bachelor of Mechanical Engineering, National Taiwan University of Science and Technology 3. Manufacturing Direct of Enterprise Products Group in Wistron Corp. 4. Procurement Manager, Plant Manager, General Manager of Overseas Plant in Acer Inc.	Note 4	None	None	None	None
Vice President (Note 5)	R.O.C.	Wen, Chih-Wei	M	2025.05.08	0	0%	0	0%	0	0%	1. Bachelor of Electrical Engineering, National Kaohsiung University of Applied Sciences 2. Vice President, Universal Scientific Industrial Co., Ltd. 3. Senior Vice President, Compal Electronics, Inc. 4. Senior Vice President, Inventec Corporation	None	None	None	None	None

Title	Nationality	Name	Gender	Date Elected (on board)	Shares held		Shares held by spouses and minor children		Shares held in another person's name		Experience (Education)	Positions in other companies	Managers who are spouses or within two degrees of kinship			Remarks
					Shares	Ratio	Shares	Ratio	Shares	Ratio			Title	Name	Relationship	
Vice President	R.O.C.	Steven Hsieh	M	2024.11.13	500	0.00%	0	0%	0	0%	1. Master of Electrical Engineering, National Cheng Kung University 2. Bachelor of Electrical Engineering, National Kaohsiung University of Applied Sciences 3. Senior Manager in Promise Technology 4. Senior Manager in Wistron Corp.	None	None	None	None	None
Chief Financial Officer and Chief Sustainability Officer	R.O.C.	Harry Chen	M	2012.04.02	476,495	0.26%	0	0%	0	0%	1. Bachelor of Accounting, Tunghai University 2. Senior manager of Financial Strategy Planning in Wistron Corp.	Note 6	None	None	None	None
Vice President (Note 7)	R.O.C.	Christopher Huang	M	2024.11.13	0	0%	0	0%	0	0%	1. The Alumni Association of Executives Program, Graduate School of Business Administration, National Chengchi University 2. EMBA, National Taiwan University 3. Bachelor of Business Administration, National Taiwan University of Science and Technology 4. Group Vice President of the Enterprise and Networking Business Group in Wistron Corp.	None	None	None	None	None

Note 1: Independent Director, Momo.com Inc.; Director, National Applied Research Laboratories; Director, National Taiwan University Department of Political Science Alumni Association; Chairman, Wiwynn Sustainability Foundation.

Note 2: Approved by the Board of Directors on May 8, 2025, to assume the position of President and Chief Executive Officer of the Company.

Note 3: Chairman, Wiwynn Technology Corporation; Director, Wiwynn International Corporation; Director, Wiwynn Technology Service Japan, Inc.; Director, Wiwynn Technology Service Hong Kong Limited; Director, Wiwynn Korea Ltd.; Director, Wiwynn Technology Service Mexico, S.A. de C.V.; Director, Wiwynn Technology Corporation; Director, Wiwynn Technology Service (Kunshan) Co., Ltd.

Note 4: Director, Wiwynn Technology Corporation; Director, Wiwynn International Corporation; Director, Wiwynn Technology Service Malaysia Sdn. Bhd.; Director, Wiwynn Mexico S.A. de C.V.; Director, Wiwynn Technology Service Mexico, S.A. de C.V.; Director, Wiwynn Technology Corporation.

Note 5: Approved by the Board of Directors on May 8, 2025, to assume the position of Vice President of the Company.

Note 6: Director, Wiwynn Technology Service (Kunshan) Co., Ltd.; Director, Wiwynn Technology Service Hong Kong Limited; Director, Wiwynn Korea Ltd.; Supervisor, Wiwynn Technology Service (Kunshan) Co., Ltd.; Director, Wiwynn Sustainability Foundation.

Note 7: Relieved of the position of Vice President on October 31, 2025.

II. Remuneration paid to directors, supervisors, president, and vice president in the most recent fiscal year

(I) General directors and independent directors

Unit: NT$ thousand

Title		Name	Remuneration								Ratio and amount of total remuneration (A+B+C+D) to net income (%)		Relevant remuneration received by directors who are also employees								Ratio and amount of total compensation (A+B+C+D+E+F+G) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
			Base compensation (A)		Severance pay (B)		Director compensation(C)		Business administration fee (D)				Salary, Bonuses, and Allowances (E)		Severance pay (F)		Employee compensation (G)						
			The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company		Companies in the consolidated financial statements		The Company	Companies in the consolidated financial statements	
																	Cash	Stock	Cash	Stock			
Director	Chairman and Chief Strategy Officer	Emily Hong	0	0	0	0	77,085	77,085	410	410	77,495 0.15%	77,495 0.15%	48,497	48,497	426	426	367,500	0	367,500	0	493,918 0.97%	493,918 0.97%	40,000
	President and CEO	William Lin (Note 1)																					
	Director	Wistron Corporation																					
		Legal Representative Frank Lin																					
	Director	Wistron Corporation																					
		Legal representative: Sylvia Chiou																					
	Director	Sunlai Chang (Note 2)																					
	Director	Steven Lu (Note 2)																					
Independent Director	Independent Director	Charles Kao	0	0	0	0	22,915	22,915	390	390	23,305 0.05%	23,305 0.05%	0	0	0	0	0	0	0	0	23,305 0.05%	23,305 0.05%	0
	Independent Director	Simon Zeng																					
	Independent Director	Cathy Han																					
	Independent Director	Victor Cheng (Note 2)																					
	Independent Director	Tsai, Yu-Ling (Note 3)																					
	Independent Director	Huang, Chien-Chang, (Note 3)																					

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration:
   The remuneration of independent directors of the Company is based on the "Compensation Principles of Directors and Functional Committee", and additional allowances are given in consideration of the duties of individual independent directors participating in the functional committee.
2. Except as disclosed in the table above, none of the Company's directors received any remuneration in the most recent fiscal year for providing services (such as serving as a consultant in a non-employee capacity to the parent company, entities included in the financial statements, or investee companies).

Note: The remuneration information disclosed in this table differs from the definition of taxable income under the Income Tax Act. Accordingly, this table is provided for information disclosure purposes only and not for taxation purposes.
Note 1: Appointed as President and Chief Executive Officer of the Company on May 8, 2025, and subsequently appointed as Director following the Shareholders' Meeting held on May 29, 2025.
Note 2: Relieved of office following the Shareholders' Meeting held on May 29, 2025.
Note 3: Appointed following the Shareholders' Meeting held on May 29, 2025.

Remuneration table

Range of remuneration	Name of the director			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	Companies in the consolidated financial statements (H)	The Company	Parent Company and all the reinvestment businesses
Less than NT$1,000,000	2; Note 1	2; Note 1	2; Note 1	
NT$1,000,000～NT$1,999,999	1; Note 2	1; Note 2	1; Note 2	1; Note 2
NT$2,000,000～NT$3,499,999	2; Note 3	2; Note 3	2; Note 3	2; Note 3
NT$3,500,000～NT$4,999,999				
NT$5,000,000～NT$9,999,999	6; Note 4	6; Note 4	5; Note 5	5; Note 5
NT$10,000,000～NT$14,999,999				1; Note 6
NT$15,000,000～NT$29,999,999	2; Note 7	2; Note 7	1; Note 8	1; Note 8
NT$30,000,000～NT$49,999,999				1; Note 9
NT$50,000,000～NT$99,999,999				
Above NT$100,000,000			2; Note 10	2; Note 10
Total	13	13	13	13

Note 1: Legal Representative: Frank Lin, Legal Representative: Sylvia Chiou
Note 2: Victor Cheng
Note 3: Tsai, Yu-Ling and Huang, Chien-Chang
Note 4: Chi-Chuan Kao, Chui-Chi Tseng, Ching-Shih Han, Shun-Lai Chang, Shun-Hsing Lu, William Lin
Note 5: Chi-Chuan Kao, Chui-Chi Tseng, Ching-Shih Han, Shun-Lai Chang, Shun-Hsing Lu
Note 6: Legal representative: Sylvia Chiou
Note 7: Wistron Corporation, Emily Hong
Note 8: Wistron Corporation
Note 9: Legal Representative: Frank Lin
Note 10: Emily Hong, William Lin

(II) Supervisors: Not applicable as the Company has already established an Audit Committee.

(III)President and vice presidents

Unit: NT$ thousand

Title	Name	Salary(A)		Severance pay (B)		Bonus and special allowance (C)		Employee compensation (D)				Ratio and amount of total compensation (A+B+C+D) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company		Companies in the consolidated financial statements		The Company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
Chairman and Chief Strategy Officer	Emily Hong	27,547	27,547	1,162	1,162	53,968	53,968	466,500	0	466,500	0	549,177 1.07%	549,177 1.07%	0
President and CEO (Note 1)	William Lin													
Vice President	Robin Wang													
Vice President (Note 2)	Wen, Chih-Wei													
Vice President	Steven Hsieh													
Chief Financial Officer and Chief Sustainability Officer	Harry Chen													
Vice President (Note 3)	Christopher Huang													

Note: Remarks: The remuneration disclosed in this table is subject to a distinction from the concept of income under the Income Tax Act, so the purpose of this table is for information disclosure and not for tax purposes.

Note 1: Approved by the Board of Directors on May 8, 2025, as the new President and Chief Executive Officer of the Company.

Note 2: Approved by the Board of Directors on May 8, 2025, as the new Vice President of the Company.

Note 3: Stepped down as Senior Vice President on October 31, 2025.

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Remuneration table

Range of remuneration	Name of the President and Vice President	
	The Company	Companies in the consolidated financial statements
Less than NT$1,000,000		
NT$1,000,000～NT$1,999,999		
NT$2,000,000～NT$3,499,999		
NT$3,500,000～NT$4,999,999		
NT$5,000,000～NT$9,999,999	1; Note 1	1; Note 1
NT$10,000,000～NT$14,999,999		
NT$15,000,000～NT$29,999,999	2; Note 2	2; Note 2
NT$30,000,000～NT$49,999,999	2; Note 3	2; Note 3
NT$50,000,000～NT$99,999,999		
Above NT$100,000,000	2; Note 4	2; Note 4
Total	7	7

Note 1: Christopher Huang
Note 2: Wen, Chih-Wei, Steven Hsieh
Note 3: Robin Wang, Harry Chen
Note 4: Emily Hong, William Lin

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(IV) If any of the following applies to the company, it shall disclose the individual remuneration paid to each of its top five management personnel:

It is not applicable due to there is no following situation involved.

1. The company that has posted after-tax deficits in the parent company only financial reports or individual financial reports within the three most recent fiscal years: None.
2. For listed companies ranked in the lowest tier in the most recent corporate governance evaluation, or those whose trading method has been altered, trading suspended, delisted, or otherwise deemed ineligible for evaluation by the Corporate Governance Evaluation Committee in the most recent year or up to the date of this Annual Report: the Company was ranked in the 6%–20% tier in the 2025 Corporate Governance Evaluation.

(V) Employees' profit sharing paid to executive officers and the state of distribution

December 31, 2025
Unit: NT$ thousand

	Title	Name	Stock	Cash	Total	Ratio of Total Amount to Net Income (%)
Executive Officers	Chairman and Chief Strategy Officer	Emily Hong	0	488,956	488,956	0.96%
	President and CEO (Note 1)	William Lin				
	Vice President	Robin Wang				
	Vice President (Note 2)	Wen, Chih-Wei				
	Vice President	Steven Hsieh				
	Chief Financial Officer and Chief Sustainability Officer	Harry Chen				
	Chief Information Officer	James Wen				
	Chief Legal Officer	Lois Lin				
	Accounting Manager	Wenifred Wen				
	Vice President (Note 3)	Christopher Huang				

Note 1: Approved by the Board of Directors on May 8, 2025, as the new President and Chief Executive Officer of the Company.
Note 2: Approved by the Board of Directors on May 8, 2025, as the new Vice President of the Company.
Note 3: Stepped down as Senior Vice President on October 31, 2025.

(VI) Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, general managers, and assistant general managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

1. Analysis of the net profit after tax, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by the Company and by each other company included in the consolidated financial statements to directors, president, and vice presidents:

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Title \ Item	Total compensation, as a percentage of net income stated in the parent company only financial reports or individual financial reports			
	2024 (Note 1)		2025 (Note 2)	
	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements
Directors and Independent Directors	0.27%	0.27%	0.20%	0.20%
President and Vice Presidents	1.22%	1.22%	0.53%	0.53%

Note 1: It was calculated based on the net profit after tax of NT$22,776,168 thousand stated in 2024 parent company only financial reports.

Note 2: It was calculated based on the net profit after tax of NT$51,118,163 thousand stated in 2025 parent company only financial reports.

2. Policies of remuneration to directors, president, and vice presidents:

(1) The remuneration of directors is governed by the Company's Articles of Incorporation and the "Regulations Governing the Compensation Structure, System, and Performance Evaluation for Directors and Managers." Where the Company records annual profits (defined as profit before tax after deducting employees' compensation and directors' remuneration), no more than 1% shall be appropriated as directors' remuneration and distributed in cash. In determining directors' remuneration, in addition to corporate performance, factors such as individual directors' responsibilities, participation, and contributions are also taken into account. The remuneration is reviewed by the Remuneration Committee and submitted to the Board of Directors for approval to ensure objectivity and fairness in compensation decisions.

(2) The remuneration structure for the President and Vice Presidents of the Company includes fixed salary, variable incentives (cash and/or stock), pension benefits, and other statutory benefits. The level of remuneration is benchmarked against domestic and international peers and adjusted based on job responsibilities, performance, and associated risks. Variable incentives are closely linked to annual operating performance, with performance evaluation indicators covering:

- Financial metrics: such as revenue, profitability, growth rate, and return on equity (ROE)
- Non-financial metrics: such as corporate governance, employee and customer satisfaction, and supply chain management
- Sustainability metrics (approximately 10% weighting): such as renewable energy usage commitments, employee engagement survey results aligned with industry benchmarks, supply chain carbon reduction, and material usage reduction.

All indicators and weightings are set at the beginning of each year, with incentive payouts adjusted based on mid-year and year-end performance results. This mechanism balances incentive effectiveness and risk management, ensuring alignment between management decisions and the Company's sustainability objectives.

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(3) The remuneration policies for directors and managers, as well as their reasonableness, are regularly reviewed by the Remuneration Committee and the Board of Directors, and are adjusted as necessary in accordance with the Company's operating conditions, industry trends, and regulatory requirements, so as to maintain sound corporate governance and strengthen sustainable operations and risk management.

III. Implementation of corporate governance

(I) Information on the operation of Board of Directors

A total of 9 (A) meetings of the Board of Directors were held in 2025. The attendance of directors was as follows:

Title	Name	Attendance in person (B)	Number of attendances by proxy	Actual attendance rate (%) (B/A) (Note1)	Remarks
Chairman	Emily Hong	9	0	100 %	
Director	Wistron Corporation Representative: Frank Lin	9	0	100 %	
Director	Wistron Corporation Representative: Sylvia Chiou	9	0	100 %	
Director(Note 2)	Sunlai Chang	5	0	100 %	
Director (Note 2)	Steven Lu	5	0	100 %	
Director (Note 3)	William Lin	3	0	100 %	
Independent Director	Charles Kao	8	1	89 %	
Independent Director	Simon Zeng	9	0	100 %	
Independent Director	Cathy Han	9	0	100 %	
Independent Director (Note 2)	Victor Cheng	5	0	100 %	
Independent Director (Note 3)	Tsai, Yu-Ling	4	0	100 %	
Independent Director (Note 3)	Huang, Chien-Chang	4	0	100 %	

Note 1:The actual attendance rate (%) shall be calculated by the number of meeting and number of attendances in person during the term of office.
Note 2:Resigned as Director following the shareholders' meeting on May 29, 2025.
Note 3:Elected as Director following the shareholders' meeting on May 29, 2025.

Other mentionable items:

Attendance of independent directors at Board Meeting in 2025
●：Attended in person ○：By proxy

Independent Director	1st	2nd	3rd	4th	5th	6th	7th	8th	9th
Charles Kao	●	●	●	○	●	●	●	●	●
Simon Zeng	●	●	●	●	●	●	●	●	●
Cathy Han	●	●	●	●	●	●	●	●	●
Victor Cheng (Note 1)	●	●	●	●	●	-	-	-	-
Tsai, Yu-Ling (Note 2)	-	-	-	-	-	●	●	●	●
Huang, Chien-Chang (Note 2)	-	-	-	-	-	●	●	●	●

Note 1: Resigned as Director following the shareholders' meeting on May 29, 2025.
Note 2: Elected as Director following the shareholders' meeting on May 29, 2025.

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I. If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:

(I) Matters referred to in Article 14-3 of the Securities and Exchange Act: Not applicable as the Company has already established an Audit Committee.

(II) Other matters involving objections or expressed reservations by independent directors which were recorded or stated in writing that require a resolution by the board of directors: None.

II. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:

Session	Date	Content	Reason of interest conflict avoidance and sate of voting participation
2025 First meeting of the Board of Directors	2025.01.08	Motion 2: Approved the preliminary proposal of annual business performance bonus for the first half of 2024 for Chairman and Chief Strategy Officer of the Company.	Director, Ms. Emily Hong, was the stakeholder for Motion 2. Following the principle of conflict-of-interest avoidance, she did not participate in discussion and voting for the topic. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the deputy chairman, Mr. Frank Lin.
2025 Second meeting of the Board of Directors	2025.02.27	Motion 2: Approved the proposal of employee compensation ratio and suggested amount for managers except Chairman and Chief Strategy Officer of the Company for 2024. Motion 3: Approved the preliminary proposal of salary adjustment for managers except Chairman and Chief Strategy Officer of the Company for 2025. Motion 4: Approved the preliminary proposal of annual performance bonus for managers except Chairman and Chief Strategy Officer of the Company for 2025. Motion 5: Approved the proposal of employee compensation ratio and suggested amount for Chairman and Chief Strategy Officer of the Company in 2024. Motion 6: Approved the proposal of annual salary adjustment for Chairman and Chief Strategy Officer of the Company in 2025. Motion 7: Approved the preliminary proposal of annual performance bonus for Chairman and Chief Strategy Officer of the Company in 2025.	Directors, Mr. Sunlai Chang and Mr. Steven Lu, were the stakeholders for Motions 2-4. Following the principle of conflict-of-interest avoidance, they did not participate in the discussion and voting for the topic. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the chairman. Director, Ms. Emily Hong, was the stakeholder for Motions 5-7. Following the principle of conflict-of-interest avoidance, she did not participate in discussion and voting for the topic. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the deputy chairman, Mr. Frank Lin.

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2025 5th meeting of the Board of Directors	2025.05.08	Motion 2: Proposal for the special remuneration package for the promotion of the President and Chief Executive Officer, and the proposed remuneration package for newly appointed managers, submitted for discussion. Motion 3: Proposal for the pre-approval of special trust incentive bonuses for managers, submitted for discussion.	Director William Lin is a related party with respect to Agenda Items 2 and 3. In accordance with the principle of conflict-of-interest recusal, he abstained from the discussion and voting on these matters. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the chairman.
2025 8th meeting of the Board of Directors	2025.08.08	Motion 1: Approved the preliminary proposal of annual business performance bonus for the first half of 2025 for managers except Chairman and Chief Strategy Officer of the Company. Motion 2: Approved the preliminary proposal of annual business performance bonus for the first half of 2025 for Chairman and Chief Strategy Officer of the Company.	Directors, Mr. Sunlai Chang and Mr. Steven Lu, were the stakeholders for Motion 1. Following the principle of conflict-of-interest avoidance, they did not participate in the discussion and voting for the topic. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the chairman. Director, Ms. Emily Hong, was the stakeholder for Motion 2. Following the principle of conflict-of-interest avoidance, she did not participate in discussion and voting for the topic. After excluding directors with interest avoidance, all the motions were approved by all the attended directors without any objection after the inquiry from the deputy chairman, Mr. Frank Lin.

III. Status of assessment implementation of Board of Directors:

Category	Cycle	Period	Scope	Method	Content
Board of Directors	Once a year	2025/01/01 ~2025/12/31	Board of Directors and individual directors	Internal evaluation of Board of Directors, self-evaluation, and external Board Evaluation by Independent Institution by individual directors	The criteria of evaluating the performance of the Board of Directors covered the following five dimensions: 1. Participation in the operation of the Company. 2. Improvement of the quality of decisions made by the Board of Directors. 3. Composition and structure of the Board of Directors. 4. Election and continuing education of the directors. 5. Internal control The criteria of evaluating the performance of the board members covered the following six dimensions: 1. Alignment of the goals and missions of the Company. 2. Awareness of the duties of a director. 3. Participation in the operation of the Company. 4. Management of internal relationship and communication. 5. The director's professionalism and continuing education. 6. Internal control

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					The criteria of evaluating the performance of the Board of Directors covered the following five dimensions: 1. Composition and structure of the Board of Directors. 2. Guidance and Supervision by Directors 3. Delegation of Authority and Risk Management by the Board of Directors 4. Communication and Collaboration of the Board of Directors 5. Self-Discipline and Continuous Improvement of the Board of Directors
Audit Committee	Once a year	2025/01/01 ~2025/12/31	Audit Committee and individual members	Internal evaluation of Audit Committee Self-evaluation by individual members	The criteria of evaluating the performance of the Audit Committee covered the following five dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Audit Committee. 3. Enhancement of quality of decisions made by the Audit Committee. 4. Composition of the Audit Committee and election of its members. 5. Internal control Performance evaluation of the Audit Committee includes the following four key dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Audit Committee. 3. Enhancement of quality of decisions made by the Audit Committee. 4. Composition of the Audit Committee and election of its members.
Compensation Committee	Once a year	2025/01/01 ~2025/12/31	Compensation Committee and individual members	Internal evaluation of Compensation Committee and Self-evaluation by individual members	The criteria of evaluating the performance of the Compensation Committee covered the following five dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Compensation Committee. 3. Improvement of the quality of decisions made by the Compensation Committee. 4. Composition of the Compensation Committee and election of its members. 5. Internal control Performance evaluation of the Committee includes the following four key dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Compensation Committee. 3. Improvement of the quality of decisions made by the Compensation Committee. 4. Composition of the Compensation Committee and election of its members.
Corporate Sustainability Development Committee	Once a year	2025/01/01 ~2025/12/31	Corporate Sustainability Development Committee and individual members	Internal evaluation of Corporate Sustainability Development Committee and Self-evaluation by individual members	The criteria of evaluating the performance of the Corporate Sustainability Development Committee covered the following five dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Corporate Sustainability Development Committee. 3. Improvement of the quality of decisions

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					made by the Corporate Sustainability Development Committee. 4. Composition of the Sustainability Committee and election of its members. Performance evaluation of the Corporate Sustainability Committee includes following key dimensions: 5. Participation in the operation of the Company. 6. Awareness of the duties of the Corporate Sustainability Development Committee. 7. Improvement of the quality of decisions made by the Corporate Sustainability Development Committee. 8. Composition of the Sustainability Committee and election of its members.
Nomination Committee	Once a year	2025/01/01 ~2025/12/31	Nomination Committee and individual members	Internal evaluation of Nomination Committee and Self-evaluation by individual members	The criteria of evaluating the performance of the Nomination Committee covered the following five dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Nomination Committee. 3. Improvement of the quality of decisions made by the Nomination Committee. 4. Composition of the Nomination Committee and election of its members. 5. Internal control Performance evaluation of the Nomination Committee includes the following four key dimensions: 1. Participation in the operation of the Company. 2. Awareness of the duties of the Nomination Committee. 3. Improvement of the quality of decisions made by the Nomination Committee. 4. Composition of the Nomination Committee and election of its members.

IV. Goals of strengthening functions and competence of Board of Directors of the year and the most recent fiscal year and the evaluation of its implementation:

The Company has completed the performance evaluation on the board and functional committees according to "Method of Evaluating Performance of the Board of Directors" at quarter 1, 2026. The evaluation results on Board of Directors, Audit Committee, Compensation Committee, Nomination Committee, and Corporate Sustainability Development Committee of the Company in 2025 were all "exceeding the standard" (with a score of more than 90 points).

The Company appointed the Chinese Corporate Governance Association (hereinafter referred to as the "Governance Association") in 2025 to conduct an external evaluation of the Board of Directors' performance. Through the independence and professional expertise of external reviewers, the evaluation covered five major dimensions, including the composition and division of responsibilities of the Board of Directors, guidance and supervision by directors, delegation of authority and risk management by the Board of Directors, communication and collaboration of the Board of Directors, and self-discipline and continuous improvement of the Board of Directors. The assessment was conducted through questionnaire responses and on-site interviews to evaluate the effectiveness of the Board. In the Board performance evaluation report issued by the Governance Association, two key recommendations were summarized as follows:

(I) It is recommended that the communication between the independent auditors and the Audit Committee be changed to an in-camera session without the presence of management, with written records maintained, so as to strengthen the Audit Committee's supervisory function over the audit of financial statements.

(II) It is recommended to establish an orientation program for newly appointed directors to help them quickly understand the Company's operations and industry information, thereby enhancing their effectiveness in performing their duties.

In response to the above recommendations, the Company has implemented a separate communication session between the auditors and the Audit Committee without management present starting from the pre-meeting of the 16th meeting of the third Audit Committee, in order to ensure that the Audit Committee can fully exercise its supervisory function over the audit of financial statements. In addition, the Company will establish a

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regular orientation program for newly appointed directors. In 2025, following the appointment of new directors, an orientation session was conducted on October 22, 2025, to introduce the Company's operations and industry information, assisting new directors in quickly understanding the Company's current status.

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(II) Operation of Audit Committee or participation of supervisors in the operation of Board of Directors

The Audit Committee of the Company consists of 5 independent directors, and please refer to page 11 to 13 "Professional qualifications and independence analysis of directors" for their professional qualification and experience. The operation of the committee shall be handled according to "Organic Regulations of Audit Committee" in the Company and relevant laws. A regular meeting will be held every quarter before the meeting of the board to review the implementation of internal control system and internal audit as well as material financial business behavior. The committee is responsible for communicating and opinion exchanging with internal auditing officers and certified public accountants to ensure the supervision on company operation and risk control. The items reviewed and audited in 2025 were mainly:

- Financial statement review
- Material loans of funds
- Appointment (discharge) of certified public accountants, their remuneration,
- Effectiveness assessment of internal control system
- Material asset transaction

1. Operations of the Audit Committee:

A total of 6 (A) meetings were held by Audit Committee in 2025. The attendance of the independent directors was as follows:

Title	Name	Attendance in person (B)	Number of attendances by proxy	Actual attendance rate (%) (B/A) (Note1)	Remarks
Independent Director	Charles Kao	5	1	83 %	
Independent Director	Simon Zeng	6	0	100 %	
Independent Director	Cathy Han	6	0	100 %	
Independent Director	Victor Cheng	4	0	100 %	Note 2
Independent Director	Tsai, Yu-Ling	2	0	100 %	Note 3
Independent Director	Huang, Chien-Chang	2	0	100 %	Note 3

Note 1: The actual attendance rate (%) shall be calculated by the number of meeting and number of attendances by the independent director during the term of office.
Note 2: Resigned as Director following the shareholders' meeting on May 29, 2025.
Note 3: Elected as Director following the shareholders' meeting on May 29, 2025.

Other mentionable items:

I. If any of the following circumstances occurs, the dates of meeting, session, contents of motion, opinions of objection or reservation by independent directors or content of suggestions, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified.
   (I) Matters referred to in Article 14-5 of the Securities and Exchange Act: Please refer to the Important resolution by the Board of Directors from page 82 to 104.
   (II) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

II. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

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III. Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of corporate finance or operations, etc.)

(I) The internal auditing officer in the Company reports auditing business to the Audit Committee at least once every quarter. The audit reports and follow-up reports should be submitted based on the progress of auditing plan to the chairman for approval, and then be delivered to the independent directors for reviewing. Communication and discussion will be carried out immediately if there is any doubt or instruction after being reviewed by the independent directors. The direction and key auditing items of auditing plan for the second half of the year shall be established (including risk evaluation) by the end of every year and be reported to the independent directors. Internal audit unit shall communicate with the independent directors at normal time by email, phone, or face-to-face discussion based on demands. The communication between the independent directors and the internal auditing officer in the Company is good.

(II) The Company will invite the certified public accounts attend meetings at Audit Committee at least four times a year to communicate or discuss quarterly and annual financial report review or audit result, key auditing items, annual auditing plan, internal audit at subsidiaries, important accounting standards or interpretative letters, and updated securities management regulations and tax regulations. The communication between the independent directors in the Company and certified public accountant is good.

IV. Summary of Communication between Independent Directors and External Auditors (FY2025)

Key Communication Matters in 2025 are as follows:

Meeting Date	Meeting Type	Key Communication Items	Outcome / Conclusion
2025.02.27	Audit Committee	1. The independent auditor reported on the audit of the Company's 2024 standalone and consolidated financial statements and communicated with the independent directors. 2. The auditor explained and communicated with the independent directors regarding significant risks, material accounting matters (including changes in accounting estimates and accounting policies, and special transactions), matters communicated with governance bodies, and updates on major regulations.	The annual financial statements were approved by the Audit Committee and subsequently approved by the Board of Directors, and were disclosed and filed with the competent authority on schedule.
2025.05.08	Audit Committee	1. The independent auditor reported on the audit of the Company's 2025 standalone and consolidated financial statements and communicated with the independent directors. 2. The auditor explained and communicated with the independent directors regarding significant risks, material accounting matters (including changes in accounting estimates and accounting policies, and special transactions), matters communicated with governance bodies, and updates on major regulations.	The annual financial statements were approved by the Audit Committee and subsequently approved by the Board of Directors, and were disclosed and filed with the competent authority on schedule.

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2025.08.08	Audit Committee	1. The independent auditor reported on the audit of the Company's 2025 standalone and consolidated financial statements and communicated with the independent directors. 2. The auditor explained and communicated with the independent directors regarding significant risks, material accounting matters (including changes in accounting estimates and accounting policies, and special transactions), matters communicated with governance bodies, and updates on major regulations.	The annual financial statements were approved by the Audit Committee and subsequently approved by the Board of Directors, and were disclosed and filed with the competent authority on schedule.
2025.11.07	Audit Committee	1. The independent auditor reported on the audit of the Company's 2025 standalone and consolidated financial statements and communicated with the independent directors. 2. The auditor explained and communicated with the independent directors regarding significant risks, material accounting matters (including changes in accounting estimates and accounting policies, and special transactions), matters communicated with governance bodies, and updates on major regulations.	The annual financial statements were approved by the Audit Committee and subsequently approved by the Board of Directors, and were disclosed and filed with the competent authority on schedule.

V. Summary of Communication between Independent Directors and Head of Internal Audit (FY2025)

Key communication matters in 2025 are as follows:

Meeting Date	Meeting Type	Key Communication Items	Outcome / Conclusion
2025.01.08	Audit Committee	The Head of Internal Audit attended the meeting.	No comments were raised in this meeting.
2025.02.27	Audit Committee	1. Report and communication on the Q4 2024 internal audit execution 2. Briefing on key internal audit focus areas for Q1 2025	No comments were raised in this meeting.
2025.04.09	Audit Committee	The Head of Internal Audit attended the meeting.	No comments were raised in this meeting.
2025.05.08	Audit Committee	1. Report and communication on the 2025Q1 internal audit execution 2. Briefing on key internal audit focus areas for 2025Q2	No comments were raised in this meeting.
2025.08.08	Audit Committee	1. Report and communication on the 2025 Q2 internal audit execution 2. Briefing on key internal audit focus areas for 2025 Q3	No comments were raised in this meeting.
2025.11.07	Audit Committee	1. Report and communication on the 2025 Q3 internal audit execution 2. Briefing on key internal audit focus areas for 2025 Q4	No comments were raised in this meeting.

2. **Participation of supervisors in the operation of the Board of Directors:** Not applicable as the Company has already established an Audit Committee.

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

Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"?	V		The Company has established the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies". It was approved by the board. The information of the provisions has been disclosed on the Company's website (https://www.wiwynn.com/zh-hant/) and Taiwan Stock Exchange Market Observation Post System.	No discrepancy
II. Shareholding structure of the Company & shareholders' rights and interests				
(I) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		The Company has set up a contact window to deal with investor relations and stock affairs as well as to handle the suggestions from shareholders and the response to shareholders' doubts. The legal affair unit will handle disputes and lawsuits that involve shareholders. Relevant handling procedures will follow the internal operational procedure.	No discrepancy
(II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		The Company has the information on the updated main shareholders and their controller through the register of shareholders issued from stock transfer agent.	No discrepancy

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<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>(III) Does the company establish and execute the risk management and firewall system within its conglomerate structure?</td><td>V</td><td></td><td>The Company has established relevant regulations for risk control and firewall mechanism, including "Methods for Supervising and Managing Subsidiaries", "Procedures for Transaction Among Related Parties, Specific Company, and Companies in the Enterprise Group", "Procedures for Governing Loaning of Funds and Marking of Endorsements", and "Procedures for Governing the Acquisition and Disposal of Assets".</td><td>No discrepancy</td></tr>
<tr><td>(IV) Does the company establish internal rules against insiders trading with undisclosed information?</td><td>V</td><td></td><td>The Company has established "Regulation of Insider Trading" and "Procedures for Handling Material Inside Information" to forbid insiders from trading securities using information not disclosed to the market. In addition, educational promotion of relevant laws will be provided to directors and managers irregularly. The state of implementation and relevant promotion is as below:
I. All directors were sent a notice before annual announcement (30 days ahead) and quarterly financial report (15 days ahead) for no stock transaction during the period of closure. The implementation status in 2025 was as follows:
<table>
<tr><th></th><th>Date of announcement</th><th>Date of notice</th></tr>
<tr><td>Annual financial statements</td><td>2/27</td><td>1/21</td></tr>
<tr><td>Q1 financial report</td><td>5/8</td><td>4/22</td></tr>
<tr><td>Q2 financial report</td><td>8/8</td><td>7/22</td></tr>
<tr><td>Q3 financial report</td><td>11/7</td><td>10/21</td></tr>
</table>
II. We promoted the common violations on insider equity transfer to our employees on January 16, April 2, July 14, and October 13, 2025. We also reminded them no insider transaction before the meeting of Board of Directors, revenue publication, and announcement of important messages.</td><td>No discrepancy</td></tr>
<tr><td colspan="5">III.Composition and responsibilities of the Board of Directors</td></tr>
<tr><td>(I) Does the board develop and implement a diversified policy for the composition of its</td><td>V</td><td></td><td>A policy of diversity in the composition of board members has been specified in the "Corporate Governance Practice Principles".
To enhance the diversity of the Board composition and strengthen its functions, one director and two independent directors were elected through by-elections at the 2025 Annual General Meeting of Shareholders. As a result, the Board comprises four female directors and five independent directors, thereby increasing the participation of female directors and independent directors in decision-making and further promoting board diversity.</td><td>No discrepancy</td></tr>
</table>

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
members and specific goal of management?			**State of implementation of diversification among board members**	

Core item of diversification / Name of the director	Basic composition						Industrial background				Professional skills			
	Gender	Employee of the Company	Age: Below 40	Age: 41-60	Age: Above 61	Tenure of office of independent director	Finance, banking/ law	Venture capital/ consultation	Communication network	Computers and peripheral equipment	Accounting and financial analysis abilities	Information technology	Risk management ability	Business management ability
Emily Hong	F	V			V			V	V	V	V	V	V	V
William Lin	M	V			V				V	V	V	V	V	V
Frank Lin	M				V			V	V	V	V		V	V
Sylvia Chiou	F			V			V			V	V		V	V
Charles Kao	M				V	Above 5 years		V	V	V	V	V	V	V
Simon Zeng	M				V		V	V			V		V	V
Cathy Han	F				V		V	V			V		V	V
Tsai, Yu-Ling	F				V	Below 1 years	V	V	V	V	V	V	V	V
Huang, Chien-Chang	M			V					V	V	V	V	V	V

(II) Does the company voluntarily establish other functional committees in addition to the Compensation Committee and the Audit Committee?	V		Other than the establishment of the Compensation Committee and Audit Committee according to law, the Company also set up Corporate Sustainability Development Committee on March 8th, 2021 to be in charge of sustainable risk identification and management as well as assist the board to implement risk supervision and control mechanisms. To ensure the function of the Board of Directors and strengthen management mechanism, the Company established the "Nomination Committee" under the approval of Board of Directors on November 1, 2022.	No discrepancy

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
(III) Does the company establish a standard to measure the performance of the Board and implement it annually, and are performance evaluation results submitted to the Board of Directors and referenced when determining the remuneration of individual directors and nominations for reelection?	V		The Company approved and established "Regulations for Evaluating Performance of Board of Directors and Functional Committees" through the board meeting on March 16, 2018. It was revised on November 6, 2019 with the approval from the board to include functional committees in the scope of performance evaluation. The performance evaluation shall be carried out by internal evaluation of the board, self-evaluation of the director, internal evaluation of the functional committees, or other proper methods. The Board of Director (including functional committees) in the Company shall carry out performance evaluation once a year. The period of evaluation is from January 1 to December 31 of the current year. The performance evaluation of the year shall be implemented based on evaluation procedures and evaluation indicators. It shall be completed by the end of quarter 1 next year, and the evaluation results shall be sent to each functional committee and the board for report. In addition, the evaluation result will also be used as the reference for compensation and reappointment of the director according to "Management Method for Compensation System, Structure, and Business Performance Evaluation on Directors and Managers". The Company has completed the board performance evaluation for 2025 and submitted it to the meeting of the board on January 8, 2026. The scores of evaluations for the Board of Directors, Audit Committee, Compensation Committee, Corporate Sustainability Committee, and Nomination Committee in 2025 were 99, 98, 99, 99, and 99 respectively. The results were all "exceeding standard" (above 90 points). The Board of Directors of the Company approved "Regulations of Evaluating Performance of Board of Directors and Functional Committee" on November 1, 2022. The performance of the Board should be evaluated by an external professional independent institution or external team of experts once every three years. In August 2025, the Company appointed the Chinese Corporate Governance Association to conduct an external evaluation of the Board of Directors' performance (evaluation period: July 1, 2024 to June 30, 2025). Through the independence and professional expertise of external experts and scholars, the assessment covered five dimensions, including the composition and division of responsibilities of the Board of Directors, guidance and supervision, delegation of authority and risk management, communication and collaboration, and self-discipline and continuous improvement, and provided recommendations. In response to the recommendations, the Company implemented a separate communication session between the independent auditors and the Audit Committee starting prior to the 16th meeting of the third Audit Committee, in order to ensure that the Audit Committee can fully exercise its supervisory function over the audit of financial statements. In addition, the Company will establish a regular orientation program for newly appointed directors. In 2025, following the appointment of new directors, an orientation session was conducted on October 22, 2025, to introduce the Company's operations and industry information, assisting new directors in quickly understanding the Company's current status.	No discrepancy
(IV) Does the company regularly evaluate the independence of CPAs?	V		The Company will evaluate the independence of the certified public accountants at least Once a year. The evaluation report on the commission of the certified public accountants and their independence & competence has been approved by the Audit Committee and the Board of Directors on February 27, 2026. Other than reviewing the reasonableness of the auditing fee, we request the certified public accountants and the accounting firm to provide relevant information and declaration. The regulations for independence include: Personal independence of all the members in the accountants' firm (financial interests, financing	No discrepancy

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
			guarantees, employment relationship), business relationship with customers, auditor partner rotating system, and non-auditing service. The evaluation is based on whether there is any violation on the matters specified in The No. 10 Bulletin of Norm of Professional Ethics for Certified Public Accountant and on audit quality indicators (AQIs). The evaluation confirms the relevant requirements in independence and competence specified in Norm of Professional Ethics for Certified Public Accountant have been satisfied on the CPAs commissioned for 2025.	
IV. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders'	V		In order to cooperate with the competent authority for the promotion of corporate governance blueprint to deepen our corporate governance, the board approved the establishment of Corporate Governance Officer on August 7, 2020, to be in charge of matters related to corporate governance, to assist directors implementing business and delivering the function of supervision, and to be the bridge between the Board of Directors and each business unit/ competent authority. The business implementation in 2025 is as below: I. Handled matters related to the meetings of the board and shareholders according to law: (I) Set up an agenda for the meeting of the board and sent out the notice seven days before the meeting (except extraordinary meetings) as well as provided sufficient meeting information to directors. The topics with interest, avoidance shall be reminded of in advance, and the meeting minute shall be produced and distributed to directors within twenty days after the meeting. (II) Registered the date of the shareholders' meeting in advance according to law and produce meeting notice, annual report, handbook for the meeting, and meeting minute within the legal deadline. (III) Articles revision or registration change for the reelection of directors. (IV) Invited certified public accountants to attend the meeting or arranged relevant personnel to attend the board meeting according to the demand of the topics. II. In charge of handling the requests from directors, providing information required to directors to implement business, and responding to the demands from directors properly and timely. III. Set up training plans and courses and arranged directors' further study. IV. Assisted the board to establish the target of performance so that to strengthen the efficiency of the operation of the board as well as implement performance evaluation of the board. V. Assisted directors for regulatory compliance: (I) Assisted the operations of the board and shareholders' meeting to meet the regulations of relevant laws and code of corporate governance. (II) Assisted and reminded directors of the legal regulations that they shall comply with when implementing business. VI. Symmetric and transparent information: In charge of releasing the important messages from resolutions at meetings, ensure the legality and correctness of the content, and protect the symmetric information for the transaction done by the investors. VII. Held investor conferences irregularly to maintain investor relationship and strengthen the communication channels with	No discrepancy

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<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>meetings)?</td><td></td><td></td><td>investors.
VIII. Other matters based on the articles of incorporation or contract.
The Corporate Governance Officer of the Company completed the following training in 2025:
<table>
<tr><th>Institution</th><th>Name of the course</th><th>Training date</th><th>Training hours</th></tr>
<tr><td>Taiwan Corporate Governance Association</td><td>Global Economic Situation and the Impact of Trump’s Policy</td><td>2025/09/26</td><td>3</td></tr>
<tr><td>Taiwan Corporate Governance Association</td><td>Cybersecurity Governance and Management under Geopolitical Risks</td><td>2025/09/26</td><td>3</td></tr>
<tr><td>Securities and Futures Institute</td><td>2025 Prevent Insider Trading Seminar</td><td>2025/10/31</td><td>3</td></tr>
<tr><td>Taiwan Institute for Sustainable Energy</td><td>8th Global Corporate Sustainability Forum 1-2</td><td>2025/11/25</td><td>3</td></tr>
<tr><td>Taiwan Investor Relations Institute</td><td>Cybersecurity Challenges and Governance Strategies in 2026 from the Perspective of the AI Wave</td><td>2025/12/05</td><td>3</td></tr>
<tr><td>Taiwan Investor Relations Institute</td><td>Articulating Sustainable Value: ESG Storytelling and Silver-Age Strategy</td><td>2025/12/18</td><td>3</td></tr>
</table></td><td></td></tr>
<tr><td>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), as well as handle all the issues</td><td>V</td><td></td><td>The Company maintains smooth communication channels with government/ competent authority, customers, suppliers, correspondent banks, shareholders/investors, and employees as well as complies with its due legal rights and interests.
The Company sets up a stakeholder zone on the official website to provide a communication channel for stakeholders and properly respond the important corporate social responsibility topics that are concerned by stakeholders.</td><td>No discrepancy</td></tr>
</table>

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
they care for in terms of corporate social responsibilities?				
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company entrusts Stock Transfer Department, Yuanta Securities Co., Ltd. to handle affairs related to shareholders' meetings.	No discrepancy
VII. Information disclosure				
(I) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	V		The Company discloses the financial business and corporate governance related information on the official website as well as update the information timely.	No discrepancy
(II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?	V		The Company has spokesman and deputy spokesman to be in charge of releasing and explaining company information externally. We implement spokesman system and appoint dedicated personnel to collect and disclose company information. In addition, the Company discloses information related to finance, business, and corporate governance on the official website in both English and Chinese to enhance information transparency. When an investor conference is held, we will put the relevant information on the official website at the same time for investors to check.	No discrepancy

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
(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	The Company will announce and declare the monthly income as well as the quarter and annual financial reports before the deadline specified in according legal requirements. The Company will assess the actual operational situations to plan for respective schedules for announcements and declarations.	As the information provided.
VIII. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the	V		I. Rights of and care for employees: The Company has complete employee welfare measures, advanced study, training, and retirement system in place as well as carry out health examination regularly to care employees' health. The Company works hard to establish a friendly working environment and devotes itself to enhancing harmonious employee relationship. We listen to our employees through regular employee communication sessions and establish an absolutely confidential employee complaint channel to maintain the rights of employees. II. Investor relationship: The Company entrusts professional stock transfer agents to handle affairs related to shareholders and assigns a dedicated person to deal with investor relationships and suggestions from shareholders. III. Supplier relationship: The Company maintains good interaction with suppliers and develops them as our long-term strategic partners. IV. Rights of stakeholders: The Company sets up a stakeholder zone on the official website to provide our stakeholders, including employees, suppliers, customers, banks, and shareholders, communication channels to maintain due rights and interests. V. Implementation of advanced study carried out directors in most recent fiscal year:	No discrepancy

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?				

Title	Name	Training date	Hosted by	Name of the course	Hour(s)
Chairman	Emily Hong	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
Director	William Lin	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6
Director	Frank Lin	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6
Director	Sylvia Chiou	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
Independent Director	Charles Kao	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
Independent Director	Simon Zeng	2025/10/15	Taiwan Institute of Directors	Creating a Sustainable Future Together: AI Enablement and Digital Transformation	3
		2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	

		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
Independent Director	Cathy Han	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
		2025/05/29	Taiwan Independent Director Association	Key Responses to Global Corporate Expansion Strategies	3
Independent Director	Tsai, Yu-Ling	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6
		2025/06/13	Taiwan Investor Relations Institute	Leading Strategies for Enterprises in AI Transformation	3
Independent Director	Huang, Chien-Chang	2025/09/26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management under Geopolitical Risks	3
		2025/09/26	Taiwan Corporate Governance Association	Global Economic Situation and the Impact of Trump's Policy	3

VI. Implementation of risk management policies and risk evaluation standards:

(I) The important topics in the Company related to the major policy on operation, investment, endorsement and guarantee, lending funds, and financing have all been evaluated and analyzed by the proper competent department. Relevant personnel monitor a well-organized and constructive control environment through training, management principles, and operational procedures.

(II) Audit unit sets up annual auditing plan for evaluation and is in charge of implementation. The results shall be reported to the Audit Committee to monitor the execution of each risk management and firm up supervision mechanism.

(III) Audit Committee is responsible for evaluating the effectiveness of the internal control policy and procedure of the Company (including the control measures in finance, operation, risk management, information security, and regulatory compliance) as well as reviews the regular reports from audit department, certified public accountants, and management level for the appropriateness of relevant risk management framework.

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
			VII. Implementation of customer policy: The Company aims to deliver products and services that are with zero defects and competitive to our customers on time. Other than becoming the best technology service provider to our customers, we anticipate achieving a win-win situation with our customers in the business cooperation. VIII. Liability insurance for directors and supervisors The Company has taken out liability insurance for all of the directors and important staff. After renewal every year, it will be submitted to the latest Board meeting (November 7, 2025) for report. The detail of the insurance is shown in the table below: Insurance company: AIG, Insurance Company of North America, Hotai Insurance Co., Ltd., Taiwan Fire & Marine Insurance Company, Ltd., Cathay Century Insurance Co., Ltd., Nan Shan General Insurance Company, Shinkong Insurance Co., Ltd. Insured amount: US$60 million in total Duration (from-to): 2025.09.25 2026.09.25 IX. Management of intellectual property right Our Company establishes an intellectual property strategy that combines with company operational goals and R&D resources. From strengthening defending ability to gradually activating intellectual properties, we encourage innovation and R&D, strengthen IP portfolio, enhance employees' knowledge and risk awareness towards intellectual property, and boost competitiveness through investment and cooperation authorization. In addition, to continue enhancing the management of intellectual property rights, we report to the Board at least once a year. The latest submission date to the board is February 27, 2025. (I) Implementation of intellectual property in 2025 Policy: Constantly improve on the management system of intellectual property right, and raise employee awareness on intellectual property rights and risks Goal: Completed signing of the intellectual property management contract of trademark office State of implementation: Execution completed and duly signed. Goal: Organize internal training courses with at least one session per year: (a). Advanced intellectual property course for R&D employees; (b). Intellectual property course for senior technical mangers State of implementation: (a). 1. Intellectual Property Rights Awareness and Practice Date: April 30 Location: Tainan Participants: Wiwynn Intelligent Manufacturing employees	

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Evaluation item	Implementation status							Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary					
					(above department level)	2. Key Considerations in Co-Development with Vendors: Who is the inventor? Who is the patent owner? Date: September 8 Location: Neihu Headquarters Participants: Advanced Technology Center employees (b). Introduction to Intellectual Property Rights and Evaluation Guidelines of the Invention Proposal Review Committee Date: April 5(2026) Location: Neihu Headquarters Participants: Members of the Invention Proposal Review Committee ・ The session was originally scheduled for the second half of 2025, taking into consideration the regular review meetings held on alternate Mondays, which would also better accommodate senior technical managers. However, due to a high volume of annual technical proposals, priority was given to processing the		

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Evaluation item	Implementation status							Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary					
						submissions. ・ The session was subsequently completed on Monday of the first week of 2026 (January 5, 2026) to ensure effective achievement of management objectives.		
					Employees responsible for intellectual property (patent engineer) must participate in at least one session of advanced educational training per year	1. April 30 “Updates on U.S. Patent Litigation Practice” Giant Group Intellectual Property Office 2. September 19 “Focused Discussion on Trade Secrets in China, U.S., and Taiwan” (Online Seminar, Chinese National Federation of Industries) 3. September 25 “Preparation of EP Patent Specifications and Evaluation for EP/DE Patent Filing” (Crown Intellectual Property Office) 4. October 2 “EP Patent Prosecution and Amendment Practice” (Crown Intellectual Property Office) 5. October 3 “U.S. Patent Practice: Infringement Scenarios” (Crown Intellectual Property Office)		
				Encourage innovation and R&D and strengthen IP portfolio.	Conduct half year review on the Company’s patent development	・ Semi-annually, the Company compiles and reviews publicly		

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Evaluation item	Implementation status							Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary					
					directions, trends and analysis	available patent information of the Company and its key competitors, as well as their core technology areas, for reference by the R&D department. · A focused patent analysis on key technology topics (chip microchannel cooling technology) was conducted. The initial draft report was completed in early November, and the final version was delivered on December 23 for discussion with the R&D department.		
					The annual target of SDG proposals is 50% of the total number of proposals	· As of December 15, the Company had received a total of 90 internal technical proposals, of which 80 met the SDG-related green proposal criteria. · As of December 15, a total of 138 patent applications had been officially filed in various jurisdictions, of which 102 met the SDG-related green initiative criteria. ·		

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Evaluation item	Implementation status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
			(II) Goals of intellectual property management for 2026 Policy: Constantly improve on the management system of intellectual property right, and raise employee awareness on intellectual property rights and risks Goal: 1. In accordance with the Company's updated information security protection procedures, the Information Classification Management Policy has been revised 2. Training sessions on the updated Information Classification Management Policy were provided to employees 3. For R&D personnel, at least five internal training courses titled "How to Generate Valuable Patents" are conducted annually 4. At least three patent engineers are required to attend advanced training courses on "Patent Infringement Comparison and Risk Assessment." Explanation: 1. In response to the forthcoming implementation of a more stringent information protection framework by the Information Technology department, the Information Classification Management Policy will be correspondingly updated, and training sessions will be conducted to ensure employees understand the revisions. 2. Internal training programs adopt a group-based teaching approach, incorporating practical case studies by technical domain (e.g., software, firmware, automation) to enhance practical application effectiveness and strengthen intellectual property protection awareness across the organization. Policy: Encourage innovation and R&D and strengthen IP portfolio Goal: 1. A "Green Patent Evaluation Principle" has been established, 2. The Company plans to complete the formulation of a "Patent Value Scoring Framework" by the end of Explanation: In accordance with the Green Patent Evaluation Principle, patent proposals and portfolio development will focus on energy-saving, carbon reduction, and resource recycling technologies. In response to ESG sustainability	

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Evaluation item	Implementation status						Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary				
				June 2026, which will serve as an objective basis for evaluating whether patents should be maintained in the future. The relevant evaluation directions are scheduled to be reported and resolved at the Management Review Committee meeting in July.	trends, the Company directs R&D resources toward energy efficiency and environmental protection technologies, thereby strengthening its green brand positioning.		

IX Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement and measures for the pending improvements:

- In order to enhance the diversity of the Board composition and strengthen its functions, one director and two independent directors were elected through by-elections at the 2025 Annual General Meeting of Shareholders. As a result, the Board now comprises four female directors and five independent directors, further enhancing the participation of female directors and independent directors in decision-making and reinforcing board diversity.
- To support the development of domestic culture, the Company sponsored Taiwan's first deep-sea documentary themed on shipwreck ecology, "Sleeping Underwater Giant," in April 2025. The documentary serves not only as a tribute to Taiwan's ocean but also as a visually impactful and inspiring work. Wiwynn Corporation and the Wiwynn Sustainability Foundation jointly supported the production with a sponsorship of NT$5 million. Through this documentary, the Company aims to raise public awareness of Taiwan's marine environment and promote the importance of ocean conservation and sustainable development.

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(IV) Composition and operations of the Compensation Committee

1. Information of members of the Compensation Committee

Identity / Name	Criteria	Professional qualification and experience	State of independence	Number of other public companies in which the individual is concurrently serving as an compensation committee member
Independent Director (Convenor)	Charles Kao	The members of the Compensation Committee in our Company consist of the independent directors of the Company. Please refer to page 11 to 13 for the relevant content in "Professional qualifications and independence analysis of directors".	The members of the Compensation Committee in our Company consist of the independent directors of the Company. It meets the regulation of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". Please refer to page 11 to 13 "Professional qualifications and independence analysis of directors" for their professional qualification and experience.	2 (Note 2)
Independent Director	Simon Zeng			2 (Note 3)
Independent Director	Victor Cheng (Note 1)			1 (Note 4)
Independent Director	Tsai, Yu-Ling			1 (Note 5)

Note 1: Relieved of office following the Shareholders' Meeting held on May 29, 2025.
Note 2: Hauman Technologies Corp.; Aquas Advanced Environmental Technology Co., Ltd.
Note 3: Waffer Technology Corporation and Ion Electronic Materials Co., Ltd.
Note 4: QNAP Systems, Inc.
Note 5: Dachan Great Wall Enterprise Co., Ltd..

2. Information on operations of the Compensation Committee

The Compensation Committee of the Company consists of three independent directors, and it holds at least four meetings a year. The Committee performs the duty faithfully with the due care of a good administrator and submits suggestions to the Board for discussion.

(I) Function and power of the Compensation Committee:

- Review "Organizational Regulations for Compensation Committee" and make recommendations for amendments.
- Establish and regularly discuss the policies, systems, standards, and structure of performance evaluation and remuneration for directors and managers.
- Regularly evaluate and establish the remuneration to directors and managers.

(II) Compensation Committee should follow the principles below when performing the functions and power above:

- Ensure the arrangement of remuneration in the Company meets relevant legal regulations and is attractive to excellent talents.
- The performance assessment and remuneration of directors and managerial personnel of the Company should take reference of the typical pay levels adopted by peer companies and consider the reasonableness of the correlation between remuneration and individual performance, the Company's business performance, and future risk exposure.
- Do not produce an incentive for the directors or managerial officers to engage in activity

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pursuing remuneration exceeding the risks that the Company may tolerate.

- The characteristics of the industry and the nature of the Company's business should be considered when determining the ratio of bonus payout for the short-term performance of directors and senior managerial officers as well as when there is any change on the payment time for some variable part of remuneration.
- Members of the Compensation Committee must not participate in the discussion and vote for the decision on the remuneration related to them.

(III) Information on meetings of Compensation Committee:

The term of office of the Committee is from June 15, 2023, to May 28, 2026. A total of 4 (A) meetings were held in 2025. The attendance of the members was as follows:

Title	Name	Attendance in person (B)	Number of attendances by proxy	Actual attendance rate (%) (B/A) (Note)	Remarks
Convenor	Charles Kao	4	0	100%	
Member	Simon Zeng	4	0	100%	
Member	Victor Cheng	3	0	100%	2025.05.29
Member	Tsai, Yu-Ling	1	0	100%	2025.05.29

Note 1: The actual attendance rate (%) shall be calculated by the number of meetings and number of attendances in person while in office.

Other mentionable items:

I. If the board of directors declines to adopt or modifies a recommendation of the Compensation Committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the Compensation Committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds the recommendation of the Compensation Committee, the circumstances and cause for the difference shall be specified): None.

II. Resolutions of the Compensation Committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.

(V) Information on the members of Nominating Committee and the state of operations

1. Appointment qualification of members of Nomination Committee and the duties and responsibilities:

The Nomination Committee of the Company consists of Chairman, one director and three independent directors. Please refer to page 11 to 13 "Professional qualifications and independence analysis of directors" for their professional qualification and experience. The operations of the Nomination Committee follow "Organizational Regulations for Nomination Committee" established by the Company and relevant laws. Based on the actual demands, the Committee can hold a meeting at any time to select and review the suitable persons for directors and managerial officers, assess the state of independence of independent directors, and submit list of suitable candidates and a succession plan to the Board of Directors.

2. Professional qualification and experience of the members of Nomination Committee, and the state of operations:

A. There are 5 members in the Nomination Committee.

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B. The term of office of the Committee is from May 29, 2023 to May 28, 2026. In the most recent fiscal year, there were 5 (A) meetings held. The professional qualification and experience of the members, their state of attendance, and discussion were as below:

Title	Name	Professional qualification and experience	Attendance in person (B)	Number of attendances by proxy	Actual attendance rate (%) (B/A) (Note)	Remarks
Convenor	Emily Hong	Please refer to page 11 to 13 "Professional qualifications and independence analysis of directors" for their professional qualification and experience.	5	0	100 %	
Director	Wistron Corporation Representative : Frank Lin		5	0	100 %	
Independent Director	Charles Kao		4	1	80 %	
Independent Director	Cathy Han		5	0	100 %	
Independent Director	Victor Cheng		3	0	100 %	Note 2
Independent Director)	Tsai, Yu-Ling		2	0	100 %	Note 3

Note 1: The actual attendance rate (%) shall be calculated by the number of meeting and number of attendances by the independent director during the term of office.
Note 2: Resigned as Director following the shareholders' meeting on May 29, 2025.
Note 3: Elected as Director following the shareholders' meeting on May 29, 2025.

3. Other mentionable items:

Provide the information of date of meeting for main motions in the meeting of Nomination Committee, the number of sessions, the content, suggestions or objections on the content by the members, the resolution by the Nomination Committee, and the how the Company handles the opinions from the Nomination Committee.

Date of meeting/ session	Content	Resolution and how the Company handles the opinions from the Nomination Committee
February 27, 2025 2nd Session 6th Meeting	Motion 1: Nomination of directors for by-election of the Company's 5th Board of Directors.	Chairperson consulted with all the attended members, and it was passed without different opinions before submitting to Board of Directors for review.
April 9, 2025 2nd Session 7th Meeting	Motion 1: Nomination of directors for by-election of the Company's 5th Board of Directors.	Chairperson consulted with all the attended members, and it was passed without different opinions before submitting to Board of Directors for review.
May 8, 2025 2nd Session 8th Meeting	Motion 1: Proposal for the promotion of the President and Chief Executive Officer and the appointment of additional managers.	Chairperson consulted with all the attended members, and it was passed without different opinions before submitting to Board of Directors for review.
July 1, 2025 2nd Session 6th Meeting	Agenda Item 1: Proposal for the nomination of members of the Fourth Remuneration Committee of the Company.	The above agenda items were unanimously approved by all attending members upon inquiry by the Chairman without objection,

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	Agenda Item 2: Proposal for the nomination of members of the Second Sustainability Development Committee of the Company.	and will be submitted to the Board of Directors for review.
August 8, 2025 2nd Session 10th Meeting	Agenda Item 1: Proposal for the 2025 training and continuing education plan for directors (including independent directors).	Chairperson consulted with all the attended members, and it was passed without different opinions before submitting to Board of Directors for review.

(VI) Information on members of the Corporate Sustainability Development Committee and the state of operations

Qualification of members and their duties and responsibilities:

The appointment of the Company's Corporate Sustainability Development Committee is determined by the Board of Directors. It consists of four directors, and the independent director acts as the convenor. The terms are the same as the terms of the Board of Directors appointed.

Duties and responsibilities are as below:

(1) To establish the direction and goals for corporate social responsibility and sustainable development as well as set up relevant management guidance and actual promotional plans.
(2) To promote and implement tasks related to corporate ethical management and risk management.
(3) To follow up, review, and revise the implementation and effectiveness of corporate sustainable development.
(4) Other matters that are approved by the Board of Directors that shall be handled by the Committee.

Professional qualification and experience of members of Corporate Sustainability

Development Committee and the state of operations:

(1) There are 4 members in the Company's Corporate Sustainability Development Committee.
(2) The terms of members elected in the second election: June 15, 2023 to May 28, 2026. The Corporate Sustainability Development Committee held 2 meetings in the most recent fiscal year. The members' professional qualification and experience, attendance, and items of discussion are as below:

Title	Name	Professional qualification and experience	Number of attendances in person	Number of attendances by proxy	Actual attendance rate (%)	Remarks
Convenor	William Lin	Please refer to page 11 to 13 for the details of "Professional qualifications and independence analysis of directors."	1	1	100%	Appointed on July 1, 2025, with a change of role to Convener.
Member	Emily Hong		2	0	100%	
Member	Simon Zeng		2	0	100%	

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Member	Sylvia Chiou		2	0	100%	
Member	Sunlai Chang		1	1	100%	May 7, 2025

(3) Other mentionable items: Please describe the date of meeting, session, and content of the main motions for the Corporate Sustainability Development Committee.

Date of meeting/ session	Content	Results and how the Company's handled the opinions from members
February 27, 2025 The 2nd term of office 6th meeting Corporate Sustainability Development Committee	1. Implementation status of management of intellectual property right 2. Implementation status of sustainable supply chain management 3. Climate-Related Issues Report 4. Report on Material Topics and Management Directions Based on Stakeholder Engagement Results	Members carried out full discussion on the content of each motion, and all the motions were approved as proposed.
August 8, 2025 The 2nd term of office 7th meeting Corporate Sustainability Development Committee	1. Sustainable Products and Energy-Saving Technology Report 2. Sustainable supply chain 3. Implementation status of greenhouse gas verification and audit 4. Ratification of 2024 sustainability report 5. Proposal for the formulation of the Nature, Biodiversity and No-Deforestation Policy. 6. Proposal for the formulation of the Artificial Intelligence (AI) Policy. 7. Proposal regarding adjustments to the duties of the Company's Sustainability Development Committee.	

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(VII) Implementation status of promoting sustainable development and Best-Practice Principles

1. Implementation status of promoting sustainable development and the deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons

Item	Implementation status (Note 1)			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	Summary	
I. Has the Company established a governance structure for promoting sustainable development, set up a dedicated or part-time unit responsible for promoting sustainable development, authorized senior management by the Board of Directors to handle related matters, and disclosed the Board's supervision thereof?	V		The Company established the Corporate Sustainability Development Committee to direct the strategies for sustainability topics. On March 8, 2021, Board of Directors approved it to be a functional committee under the Board of Directors. The Committee is composed of director William Lin as chair, together with director Emily Hong, independent director Simon Zeng, and director Sylvia Chiou as members. . At least two meeting shall be held every year. Chief Sustainability Officer is responsible for promoting and management sustainability topics and following up the outcome as well as reporting to the Corporate Sustainability Development Committee and the Board of Directors. The Board of Directors is responsible for supervising the effectiveness of implementation. 2 meetings were hold in 2025. Key motions are as follows: 1. Implementation status of management of intellectual property right 2. Implementation status of sustainable supply chain management 3. Climate-Related Issues Report 4. Report on Material Topics and Management Directions Based on Stakeholder Engagement Results 5. Sustainable Products and Energy-Saving Technology Report 6. Implementation status of greenhouse gas verification and audit 7. Ratification of 2024 sustainability report 8. Proposal for the formulation of the Nature, Biodiversity and No-Deforestation Policy. 9. Proposal for the formulation of the Artificial Intelligence (AI) Policy.	No discrepancy

<table>
<tr>
<td>II. Does the company carry out risk evaluation on topics of environment, society, and corporate governance related to the operation of the Company based on materiality principle as well as establish relevant risk management policy or strategy? (Note 2)</td>
<td>V</td>
<td></td>
<td>The Company implements risk identification and management of sustainability on topics related to environment, society, and corporate governance that are relevant with the operation of the Company through the process of identification, materiality analysis, and assurance according materiality principles. The evaluation boundary covers main production and business sites included in the consolidated financial report. We also adjust strategies and goals for sustainability management based on the actual situation. The Company’s sustainability strategies are as follows:
<table>
<tr><th>Strategy</th><th>Direction</th><th>Management goal</th></tr>
<tr><td>Environment-friendly operation</td><td>Devoted to carbon reduction and achieve corporate growth with the awareness of sustainability</td><td>1. Commitment of using renewable energy
2. Newly constructed plant meets green building above gold level specified in local regulations
3. New production line for low power consumption PCBA in the world
4. Reduce cabinet products and test power consumption during idle time</td></tr>
<tr><td>Sustainable supply chain</td><td>Promote sustainable supply chain for collaboration and common good</td><td>1. Supplier code of conduct signing rate
2. Completion rate of sustainable supplier self-evaluation questionnaire
3. Key and high-risk supplier audit and defect improvement supervision
4. Encourage supply chain to obtain RBA third-party verification</td></tr>
<tr><td>Common good and coprosperity between employees</td><td>Empower and care employees to help them achieve their</td><td>1. Ratio of female managers
2. Ratio of talent rotation
3. Global engagement survey: scored the same in "diversity and inclusion" as the norm of Willis Towers Watson high-</td></tr>
</table>
</td>
<td>No discrepancy</td>
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			and the enterprise	goals	performance enterprise 4. Participation rate of global employee engagement survey (IDL) 5. Global engagement survey- scored contrast in "sustainability engagement" with Willis Towers Watson high-performance enterprise 6. Ratio of using leave for public welfare	
			Green innovation	Integrate advanced technology and develop green products	1. Floating-point operations per second/ thermal design power 2. Ratio of low-carbon product revenue 3. Products using green metal 4. Recyclable plastic material recovery rate introduced to products	
III. Environmental issues (I) Does the company establish proper environmental management systems based on the industrial characteristics?	V		To establish an effective management system and continuously enhance the standardization and proceduralization of internal management, the Company has implemented the ISO 14001 management system and continues to maintain ISO 14001 Environmental Management System certification. The certificate validity periods of the certified sites respectively cover the years from 2025 to 2029.			No discrepancy
(II) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	V		The Company is committed to energy-saving measures, including optimization of chiller outlet and chilled water temperatures, exhaust fan frequency control, energy optimization of reflow soldering machines, scheduled control of air-conditioning systems, and replacement of lighting systems in production areas. In addition, during the product design stage, the Company follows the Green Design Guide and incorporates the use of recycled materials. The Company's products contain more than 11% recycled steel, recycled copper, recycled aluminum, recycled copper foil, and over 50% recycled plastics. Furthermore, all product packaging materials have adopted recycled EPE (Expandable Polyethylene) or other plastic-reduction designs. Compared with the use of virgin materials, these initiatives are equivalent to a reduction of approximately 25,910,315 kg of carbon dioxide equivalent (CO_2e). The Company will continue to implement responsible manufacturing practices and a circular economy approach to create positive environmental impacts.			No discrepancy

<table>
<tr>
<td>(III) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?</td>
<td>V</td>
<td></td>
<td>The Company uses TCFD as the framework for evaluation to respond to the risks caused by climate change actively. We grasp the opportunity obtained during the transformation to a low-carbon economy and further allocate the capital effectively to create the business operating capability with more resilience. The summary is as follows:
<table>
<tr><th>Category</th><th>Response/ Measures</th></tr>
<tr><td>Transformation risks

Uncertainty with regards to local and global climate, development of energy legal requirements, evolving global initiatives, cost of low-carbon technology transformation, demand (expectations) of stakeholders, engagement and effectiveness of supply chain, and new energy-saving carbon-reduction technologies</td><td>· Planned renewable energy procurement in accordance with local regulations and policies and market supply at each operating site.
· Continued to pay attention on different carbon management measures, including "carbon tax", "carbon price", and "carbon tariff", to monitor the financial impact caused by carbon pricing.
· Conducted power analysis and explored technologies related to carbon removal.
· Collaborated with the supply chain for carbon inventory, verification, and reduction.
· Sought alternative suppliers and established a green supply chain.
· Developed carbon reduction technologies jointly with the supply chain.
· Enhanced R&D capabilities, testing equipment, and facilities; monitored potential developments in new technologies.
· Replaced high-energy-consuming equipment and reduced idle power consumption.</td></tr>
<tr><td>Physical risks

Change in average temperature, heavy rainfall, drought,</td><td>· Introduced ISO 50001 to improve energy efficiency.
· Formulated a business continuity plan.
· Planned for water resource reuse.</td></tr>
</table>
</td>
<td>No discrepancy</td>
</tr>
</table>

			typhoon/ storm		
			Opportunities Improvements of energy and resources efficiencies, development of low-carbon products, improvements and optimization of production process efficiencies, energy alternatives and diversified usage, carbon credit trades	· Identified and improved high-energy-consuming equipment, and implemented energy-saving and carbon-reduction measures. · Introduced green building practices to enhance energy and resource efficiency. · Planned and adopted alternative energy sources. · Continued monitoring the carbon credit trading market.	
(IV) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water reduction, or waste management?	V		I. Greenhouse gas emission and its goal of management: The Company follows SBTi carbon reduction goals as an indicator to estimate climate change mitigation and adaptation. We set 2021 as the base year and expect to reduce absolute emission by 2.5% for Scope 1 and Scope 2. We expect to reduce 25% for Scope 1 and Scope 2 and 12.3% for Scope 3 by 2031. To achieve the goal of carbon reduction step by step, all the subsidiaries listed in consolidated financial statements were included in greenhouse gas verification and audit boundary, with all ISO 14064-1 investigations completed. The investigation coverage rate achieved 100%. Besides, we actively prepare for green electricity procurement. Following the completion of green electricity transition in Taipei headquarters in 2022, green electricity was introduced in Tainan Plant in 2023. For overseas operating sites, we installed rooftop solar panels and purchased through consolidated renewable energy certificate to enhance the utilization rate of green electricity. In 2025, the global renewable energy utilization rate was80.09%.			No discrepancy

Statistics of greenhouse gas emission over the years

Unit: tons-CO_2e

Item		2024	2025
Scope 1		1,857.4747	1,093.4796
Scope 2	Regional base	53,842.9675	92,134.8771
	Market base	18,703.4531	17,268.2193
Total	Regional base	55,700.4422	93,228.3567
	Market base	20,560.9278	18,361.6989
(Ton-CO2e/NT$0.1 billion)	Regional base	154.49	98.07
	Market base	57.03	19.31
Scope 3		7,995,958.59	20,961,286.80

Note：Note: The verification and audit boundary of Scope 1 and Scope 2 was all the subsidiaries Wiwynn included in the consolidated financial statements.

II. Water consumption and its goal of management:

Up to now, the operations run by Wiwynn mainly used water for domestic purpose. No water is consumed during the manufacturing process. The sources of water include running water, recycled water, and underground water. Wastewater generated is also general domestic wastewater. In 2025, the recycled water resources were 21.95 million liters, accounting for 5.41% of total volume of water intake. We recycled water resources through rainwater, air conditioning condensed water, and hand-washed water. We recycled and reused them for air-conditioning and watering landscape.

In 2025, the Company's water consumption intensity per unit of revenue met the management target by 0.4. The Company will continue to strengthen internal management and awareness, and conduct relevant awareness campaigns and training programs.

Statistics of water consumption

Million liters

Water consumption	2024	2025
A. Running water	196.12	291.54
B. Surface water (lake, river)	21.59	18.77
C. Underground water	59.85	95.56
D. Total volume of water intake (A+B+C)	277.56	405.87
E. Total water displacement	167.89	232.11
F. Water consumption (D-F)	109.67	173.76
(Million liters/ NT$1 billion)	0.8	0.4

The state of water recycling

Unit: Million liters

Recycled Water Categories	2024	2025
Hand-washed water	0.93	5.11
Air conditioning condensed water	3.14	15.60
Rainwater	21.71	1.24
Total	25.78	21.95

III. Total weight of waste, its goal of management, and state of implementation:

To effectively manage the waste generated during production and operational processes, we commission qualified clearance and disposal organizations to handle waste treatment procedures. Additionally, relevant data is reported in compliance with the Waste Disposal Act to ensure that waste generated by the Company adheres to environmental, safety, and health management protocols. The Company has also consistently maintained ISO 14001 Environmental Management System verification. In 2025, the overall waste output per unit revenue decreased compared to 2024, and the recycling rate reached the set goal of 80% or above. We will strengthen the recycling system to effectively enhance the resource recycling rate and continuously improve environmental

<table>
<tr>
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<td>performance.
<table>
<tr><th colspan="2">Item</th><th>2024</th><th>2025</th></tr>
<tr><td rowspan="2">Total volume of waste (tons)</td><td>Hazardous Waste</td><td>226.32</td><td>393.00</td></tr>
<tr><td>Non-hazardous waste</td><td>8,670.75</td><td>17,840.26</td></tr>
<tr><td colspan="2">Output of hazardous waste by unit revenue (Note)</td><td>0.63</td><td>0.41</td></tr>
<tr><td colspan="2">Output of non-hazardous waste by unit revenue (Note)</td><td>24.05</td><td>18.77</td></tr>
<tr><td colspan="2">Output of waste by unit revenue (Note)</td><td>24.68</td><td>19.18</td></tr>
<tr><td colspan="2">Recycling and reutilization rate (%)</td><td>88.94</td><td>82.00</td></tr>
</table>
Note: Tons/ NT$1 billion</td>
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</tr>
<tr>
<td>IV. Social issues
(I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</td>
<td>V</td>
<td></td>
<td>The Company has established a Human Rights Policy and supports and complies with international human rights standards, including the United Nations Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, the Universal Declaration of Human Rights, the United Nations Global Compact, and the Responsible Business Alliance Code of Conduct. Through this policy, Wiwynn clearly communicates its commitment to respecting and protecting human rights. The policy applies to all stakeholders of Wiwynn, including employees, customers, suppliers, business partners, and joint ventures.
Wiwynn’s Human Rights Policy states that the Company shall comply with the laws and regulations of the locations where it operates, as well as recognized international human rights standards. The Company regularly assesses human rights risks and adopts mitigation and remediation measures accordingly. It also provides grievance channels to safeguard fair compensation, safe and healthy working conditions, equal employment opportunities, and prohibits discrimination, child labor, forced labor, and human trafficking. Wiwynn also respects employees’ rights to freedom of association and collective bargaining, and continues to implement human rights protection measures.</td>
<td>No discrepancy</td>
</tr>
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			In terms of human rights management responsibilities, the Wiwynn RBA Management Committee serves as the cross-functional unit responsible for coordinating human rights-related matters. The committee oversees the implementation of the Human Rights Policy, human rights risk identification, follow-up on improvement measures, and review of implementation status. The Human Resources function serves as the primary execution unit for employee-related human rights matters, including labor conditions, employee communication, grievance handling, and training. The Company continuously identifies internal and external human rights incidents, as well as changes in relevant domestic and international regulations, and has established a human rights risk checklist. Each site conducts human rights due diligence through systematic procedures such as RBA SAQ self-assessments, VAP audit procedures, and questionnaire surveys to identify material human rights issues. Based on the degree of impact of each issue on different operating sites and the affected stakeholders, the Company formulates improvement policies and measures, implements risk control and remediation actions, and tracks the effectiveness of improvements. To help employees understand their rights, as well as the Company's policies and practices regarding labor, human rights, health and safety, environmental protection, and ethics, Wiwynn has introduced RBA-related training courses since 2020. The courses have been completed by all employees and have been included as mandatory training for new hires. In 2025, the Company continued to provide refresher training for relevant personnel and implemented new employee training, with global training hours reaching 17,863 hours.	
(II) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits) and reflect business performance or results on employee salaries?	V		**<u>Employee Compensation</u>** Pursuant to Article 21 of the Company's Articles of Incorporation, if the Company generates profit for the year, it shall appropriate employee compensation. However, if the Company has accumulated losses, an amount shall first be reserved to offset such losses. The aforementioned profit refers to profit before tax before deducting employee compensation and directors' remuneration. The appropriation ratio for employee compensation shall be no less than 5% of such profit, of which no less than 5% shall be reserved as	No discrepancy

			compensation for non-managerial employees. In addition, the Company has established an "Employee Compensation Policy," which was implemented upon approval by the Board of Directors. Employee compensation consists of fixed and variable components. Adjustments to fixed compensation are made with reference to industry compensation levels, while variable compensation, including various bonuses, is determined based on the Company's operating performance, job responsibilities, and individual performance. In 2025, the appropriation ratio for employee compensation, including compensation for non-managerial employees, was 5.18%, and the full amount was distributed in cash. **Workplace Diversity and Equality** The overall ratio of male to female employees of the Company is 6:4. Female employees account for more than 32.18% of managerial positions, demonstrating Wiwynn's commitment to workplace diversity and inclusion. The Company provides fair promotion opportunities and supports employees in their career development. **Employee Benefits** The Company has established an Employee Welfare Committee to provide a variety of employee benefits, including birthday vouchers, marriage subsidies, childbirth subsidies, employee travel subsidies, club activity subsidies, and funeral subsidies. In addition, to support both corporate sustainability and employees' retirement planning, the Company provides an employee stock ownership trust program. Employees may participate on a voluntary basis, and the Company makes corresponding contributions based on employees' job grades. The program encourages employees to plan their asset allocation and retirement preparation in advance, thereby strengthening long-term financial security. In terms of leave policies, in addition to paid annual leave provided in accordance with applicable laws in Taiwan, the Company offers additional paid vitality leave to encourage employees to rest, relax, and relieve stress as needed, thereby maintaining work-life balance and enhancing overall work efficiency. Other operating sites also provide additional annual leave beyond	

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<td>local statutory requirements based on local practices, demonstrating the Company’s emphasis on employees’ leave entitlements, health, and well-being.
<u>Retirement System</u>
In Taiwan, the Company has established employee retirement policies in accordance with the Labor Standards Act and the Labor Pension Act. Employees who meet the statutory retirement requirements may apply for retirement. Under the old pension scheme, the Company makes monthly contributions to the pension reserve account at the Trust Department of Bank of Taiwan in accordance with applicable regulations, covering 0.2% of employees. Under the new pension scheme, the Company contributes 6% of employees’ monthly wages to their individual labor pension accounts, covering 99.8% of employees.
For overseas operating sites, the Company establishes retirement systems and makes contributions for employees in accordance with applicable local laws and regulations.</td>
<td></td>
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<tr>
<td>(III) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?</td>
<td>V</td>
<td></td>
<td>To prevent occupational injuries and protect workers' safety and health, we established standard safety and health management procedures, implemented ISO45001:2018 management system, and passed third-party verification. The evidence-collection coverage rate in the group achieved 100%. (The Company continues to maintain ISO 45001 Occupational Health and Safety Management System certification, with certificate validity at various locations covering periods from 2025 to 2029.) We promise to provide employees a safe and healthy working environment. The state of implementation of the relevant measures is as below:
I. Environmental examination and maintenance:
<table>
<tr><th>Item</th><th>Frequency/ State of implementation</th></tr>
<tr><td>CO2 concentration and lighting test in the offic area</td><td rowspan="3">Frequency varies according to the location of the operating site. Relevant tests and improvements shall follow local</td></tr>
<tr><td>Noise test</td></tr>
<tr><td>Testing methanol, isopropyl alcohol, tin, and noise at the production line area to control the actual situation in the operating environment</td></tr>
</table></td>
<td>No discrepancy</td>
</tr>
</table>

and evaluate the status of exposure	regulations.	
Low voltage distribution board test		
Fire safety equipment test		
Air-conditioning maintenance in the office area and R&D testing area		
Drinking test		
Disinfection		

II. Management of chemicals: In order to manage chemicals properly, the Company has a dedicated area to place explosion-proof racks. The interval between racks is maintained in a safe distance. Chemicals with hazard are clearly labeled and adopted necessary communication measures as well as prepared safety data sheet for checking. Name and volume of the chemicals on the chemicals control card are clearly remarked in order to control the maximum storage amount in the rack. Moreover, safety equipment is also available, such as shower and eyewash, to make sure the timely protective measures are available when the operating personnel for chemicals exposed in the hazardous risk.

III. Employee health examination: Employee health examination is held once every year. Other than general health examination in Taiwan, there were 1,027 employees who are qualified for the examination under labor insurance in receiving special health examination due to the noise work or exposure in ionizing radiation operations in global operating sites. They all completed special health examination in 2024.

IV. Educational training:
The participation number for educational training related to occupational safety in 2025 was 16,381 people with total training hours of 23,901 hours, including internal and external educational training courses and disaster drills.

V. Statistics of occupational injuries
There were no event of occupational diseases and no deaths of workers caused by occupational disasters in 2025. There were 16 occupational injury cases in Taiwan, 8 in Malaysia, and 11 in the Mexico&U.S. The total Frequency Severity Index (FSI) was 0.09.

			The majority of injury types included falls, sprains, bruises, collisions, and chemical splashes. Immediate medical care was provided at the time of the incidents, and corrective actions were taken through interviews with relevant personnel. In addition, employees' awareness was raised through meetings and training sessions to fulfill our commitment in workplace safety. VI. There was no fire accident in 2025. We will continue reducing and preventing accidents through occupational safety management and business continuity planning.	
(IV) Does the company provide its employees with career development and competence training sessions?	V		To strengthen employee professional capabilities and organizational development, Wiwynn has established seven major training systems based on its corporate strategy, competency requirements, and talent development objectives. These systems cover new employee training, professional training, management training, internal instructor training, management system training, language training, and general training. New employee training helps employees understand the Company's policies, culture, and occupational safety requirements, enabling them to quickly integrate into the organization. Professional training and management training are designed to enhance employees' professional competencies, practical skills, and managerial capabilities. The Company also promotes knowledge transfer through internal instructor training and ensures that product and service processes meet quality and customer requirements through management system training. In addition, language training enhances employees' cross-border communication capabilities, while general training strengthens employees' recognition of the Company's core values, corporate culture, and common code of conduct, continuously supporting talent development and sustainable corporate growth. In 2025, the average training hours per employee worldwide were 34 hours, and the average training expense per employee was NT$2,185.	No discrepancy

(V)	Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance procedure policies implemented?	V		The Company complies with domestic legal rules and that in sales territories and international standards for customer health and safety, customer privacy, marketing and labeling on products and services provided. The Company values customer health and safety and continues paying attention to the feedback from customers after using the product in order to implement that into product design at the early stage. We follow international regulations and verification mechanism approved by the safety certification in different countries, optimize product design, and enhance the convenience and security on customer operation and maintenance. In terms of customer privacy, we comply with all the confidential contracts and information signed with customers. Confidential work is carried out through business secret protective measures and well-prepared information security policies to avoid damage to the rights of customers. Documents related to products and projects are managed with the establishment of access permission. Non-project related personnel must not browse and download the information. In terms of information labeling for products and services, we comply with relevant regulations. Customers can obtain product information from the product, instruction manual, or our official website. In 2025, there was no violation against product and service information labeling or violation caused by dishonest conduct of sales. The Company manages customer feedback based on a quality management system and carries out necessary improvement. When receiving customer complaints, PM or business personnel shall understand the problems addressed by the customer first and then transfer the problem to customer service unit for handling. Customer service unit shall determine the type of customer complaint and coordinate with relevant responsible unit to handle the problem in the shortest time until it is resolved in order to protect customer rights and interests.	No discrepancy
(VI)	Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational	V		Wiwynn Corporation established election standards on suppliers (new suppliers and existing suppliers), and it covers three dimensions of "basic information", "core competency", and "sustainability resilience". Other than signing code of conduct and various statements, we encourage suppliers to issue ESG Report, obtain certificates of ISO 9001, IECQ QC 080000, ISO 14001, ISO 45001, ISO 14064-1, and ISO 50001 as well as passed international certification standards, like RBA VAP effectiveness auditing.	No discrepancy

health and safety, or labor and human rights?			To understand the sustainable development of our supply chain, sustainability risk evaluation is carried out every two years. In 2025, we conducted SAQ (Self-Assessment Questionnaire) survey to 142 suppliers, from whom our purchase volume was above 10 million dollars. We received response from 136 of them, and the response rate was 95.77%. The content of the questionnaire includes "transparency and business ethics", "business continuity management", "labor human rights", "environmental management", and "responsible purchase" to identify suppliers with potential higher risk in terms of economy, environment, and society. Wiwynn Corporation conducted SAQ (Self-Assessment Questionnaire) audits on 136 key suppliers through document review and remote auditing, achieving a 100% audit coverage rate. In addition to SAQ scoring results, the Company also incorporated three risk assessment indicators, including audit performance over the past two years, evaluations from end-user and procurement departments, and whether materials contain customer logos, to identify two high-risk material suppliers. For the aforementioned two high-risk suppliers, Wiwynn further conducted on-site audits. The audit results showed a non-conformity rate of 2.19%, with deficiencies primarily identified in the areas of occupational safety and health and environmental management. All identified issues have been fully addressed through corrective actions, achieving a 100% improvement completion rate.	
V. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third-party verification unit?	V		The Company has issued non-financial reports every year from 2020. The 2025 "Sustainability Report" followed GRI standards 2021 issued by Global Reporting Initiative when preparing the report. Besides, we take a reference to the guidance of the industry issued by Sustainability Accounting Standards Board (SASB) and Sustainable Development Goals (SDGs) as the principles for the reports. The audit assesses the nature and level of compliance with AA1000 accountability principles (2018) according to the second application type in AA1000 guarantee standards v3 as well as the reliability of specific sustainability performance. Besides, we evaluate conformity with SASB disclosure standards according to the first application type in AA1000 guarantee standards v3. We also obtained the third-party independence declaration issued by BSI, Taiwan Branch (please refer to the appendix of 2025 Sustainability Report).	No discrepancy

VI. Describe the difference, if any, between actual practice and the sustainable development principles, if the company has implemented such principles based on the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies: The Company has established "Corporate Social Responsibility Practice & Regulation" according to "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies" for compliance, and there is no difference between the actual operation and the regulations established.
VII. Other useful information for explaining the status of corporate social responsibility practices: Please refer to “Sustainability” and “2025 Wiwynn Corporation Sustainability Report” in company's website for more information on the Company’s sustainable development operations.

2. Climate-related information and implementation status

Item	Implementation status
1. Please describe supervision and governance by the Board of Directors and the management team on risks and opportunities related to climate.	Board of Directors is the highest unit for the governance of climate topics. Corporate Sustainability Development Committee is a functional committee under the management of the Board of Directors. It assists the Board of Director to review climate policy, strategy, and goals. It consists of four directors, and an independent director is appointed as the convenor. At least two meetings should be held every year. Chief Strategy Officer submits reports of climate topics to the Corporate Sustainability Development Committee and the Board of Directors. The latest date of submission was on February 26, 2026. The Chief Strategy Officer and the President were responsible for climate issues, overseeing the formulation of climate strategies and overall strategic direction. The Chief Sustainability Officer and heads of operational units were responsible for assessing climate-related issues and developing management plans based on strategic objectives. The effectiveness of these management plans was reported during regular monthly meetings to the Chief Strategy Officer and the President to ensure progress toward achieving the set targets.
2. Please describe how the climate risks and opportunities identified affect the corporate business, strategy, and finance (short term, medium term, and long term).	Sustainable Development Office and each operating unit should collect climate topics according to internal and external topics as well as with the reference to that from the peer companies and benchmark enterprises at least once every year. Risks identified cover transitional and physical risks, including existing regulations, new rules, technology, market, business reputation, lawsuit, acute disasters and long-term disasters. The timeline is defined to short-term (1-3 years), medium-term (3-5 years), and long-term (more than 5 years). Besides, we take into the consideration of the current and new legal requirements related to climate change, such as "Climate Change Response Act", "Renewable Energy Development Act", and "Regional Self-Government Ordinance of a Low-Carbon City". Based on the level of impact and the possibility of occurrence, we then carry out a matrix analysis

	to identify risks and opportunities in the upstream of the value chain, in the organization, and in downstream of the value chain before confirming potential impacts caused to the Company's finance by the risks and opportunities of climate change according to the future scenarios of World Energy Outlook Analysis released by IEA and TCCIP as well as international industrial trend reported. In 2025, we identified climate transition risks with significant impacts, with the degree of impact and likelihood of stakeholder demands (concerns) being the highest, followed by the costs associated with transitioning to low-carbon technologies. Regarding physical risks, the impact and likelihood of heavy rainfall were relatively high. In terms of climate-related opportunities, the development of low-carbon products provided key growth opportunities for enterprises, aiding in maintaining long-term competitive advantages amid the global trend of carbon reduction. Please refer to chapter "「5_1 Climate and Nature Governance」" in the Company's Sustainability Report for more information.
3. Please describe the impact of extreme weather events and action of transformation on the Company's finance.	For climate topics, the Company carries out a matrix analysis based on the possibility of occurrence and impact. Subsequently, we assessed the potential financial impacts of climate change risks and opportunities on the Company, utilizing factors such as the World Energy Outlook report published by the International Energy Agency (IEA), TCCIP future scenario estimations, and international industry trend reports. Please refer to chapter "「5_1 Climate and Nature Governance」" in the Company's Sustainability Report and "Wiwynn 2025 Climate and Nature Assessment Report " for more information.
4. Please describe how to integrate the identification, evaluation, and management process of climate risks into the whole risk management system.	Sustainable Development Office and each operating unit should collect information of climate topics according to internal and external topics and with reference to the topics collected by peer companies and benchmark enterprises at least once every year for identifying transitional and physical risks. Then, a matrix analysis is conducted based on the level of impact and the possibility of occurrence to identify risks and opportunities in the upstream of the value chain, in the organization, and in the downstream of the value chain. Risk and Safety Management Representative Committee is responsible for integrating and covering material risks faced in business activities, including (but not limited to) strategic risks, operating risks, financial risks, information risks, regulatory compliance risks, integrity risks, privacy rights risks, climate change, and other emerging risks (such as risks related to biodiversity, forest, water, or infectious disease). It should be submitted to Audit Committee for approval and reported to the Board of Directors. The Board of Directors includes climate topics into the consideration of overall risks to monitor total risk management and ensure the effective operation of the management mechanism.
5. If using scenario analysis to evaluate resilience when facing climate change,	The Company evaluated transition risks using at least two external scenarios: the first being the stated polices scenario (STEPS), and the second being the net zero emissions scenario from the World Energy Outlook report

<table>
<tr><td>please describe the scenario, parameter, hypothesis, and analytical factor used as well as main impact to finance.</td><td>published by the IEA. Physical risks treat extreme rainfall as the level of hazard while the vulnerability is assessed by four scenarios, RCP2.6, RCP4.5, RCP6.0, and RCP8.5 as well as flooding, landslide, and mudslide caused by extreme rainfall, and location of side as level of exposure. The level of hazard, vulnerability, and level of exposure are then used to analyze figures of physical risks at each site. Please refer to company's website "Sustainability" and "Wiwynn 2025 Climate and Nature Assessment Report" for more information.</td></tr>
<tr><td>6. If there is any transition plan in response to risks related to climate management, please describe the content of the plan and indicators and goals used to identify and manage physical risks and transitional risks.</td><td>The Company uses SBTi carbon reduction path as relevant indicator to estimate climate mitigation and adaptation. Through renewable energy planning formulated by the Group, the implementation of carbon management platform to collect carbon emission data, and collaboration with supply chain for carbon reduction, we introduce carbon reduction management to product development, manufacturing process, transportation, utilization, and product scrap in order to strengthen carbon reduction across the value chain to fulfill corporate commitment and responsibility for climate action. Please refer to chapter "5_1_4 Climate and Nature Metrics and Targets" in the Report for more information.</td></tr>
<tr><td>7. If using internal carbon pricing as the planning tool, please describe price-setting foundation.</td><td>The Company has initiated the planning and implementation of an Internal Carbon Pricing (ICP) mechanism, with reference to carbon taxes, carbon fees, and relevant carbon pricing systems in the countries where its operating sites are located. This mechanism will serve as a reference for cross-site decarbonization management and investment decision-making.

Based on the operating characteristics and emissions profiles of each site, the Company evaluates the cost-effectiveness of decarbonization initiatives, such as equipment replacement, process improvement, and energy efficiency enhancement, and incorporates such assessments into its evaluation process. This enables the Company to identify effective decarbonization opportunities in a more systematic manner.

Going forward, the Company will establish an applicable internal carbon price as a basis for internal management and decarbonization project evaluation, with the aim of gradually enhancing the carbon reduction benefits of capital expenditures and operational improvements.</td></tr>
<tr><td>8. If goals related to climate are set, please provide the information of activities covered, scope of greenhouse gas emissions, project timeline, and progress achieved every year. If using carbon offset or renewable energy certificates (RECs) to achieve relevant goals, please explain the source or volume of carbon reduction offset</td><td>The Company sets year 2021 as the base year, and the goal achievement rate in 2025 calculated according to SBTi carbon reduction path is as below:
<table>
<tr><th>Boundary</th><th>Coverage rate</th><th>Achievement rate for Scope 1+2</th></tr>
<tr><td>Taiwan</td><td>25.84%</td><td>47.99%</td></tr>
<tr><td>Global</td><td>100.00%</td><td>94.06%</td></tr>
</table>
Recognition of renewable energy over the years</td></tr>
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<table>
<tr><td>or the quantity of renewable energy certificates (RECs).</td><td>Unit: kWh
<table><tr><td></td><td>2024</td><td>2025</td></tr><tr><td>Independent generation for private use</td><td>4,386,009</td><td>6,759,821</td></tr><tr><td>Renewable energy certificate (including PPA and local REC)</td><td>78,191,013</td><td>165,567,691</td></tr></table>Please refer to chapter "5_1_4 Climate and Nature Metrics and Targets" in the Report for more information.</td></tr>
<tr><td>9. Greenhouse gas verification, state of assurance, goals and strategies of reduction, and specific action plan (providing separately in 1-1 and 1-2).</td><td>The Company refers to Greenhouse Gas Protocol (GHG Protocol) to conduct greenhouse gas verification according to ISO 14064-1:2018. We set the organizational boundary based on the operational control rights and achieved 100% investigation coverage rate.
Please refer to chapter "5_1_4 Climate and Nature Metrics and Targets" in the Report for more information.</td></tr>
</table>

2-1The state of greenhouse gas verification and assurance conducted by the Company in the two most recent years

2-1-1Information on greenhouse gas verification

Please describe the volume of greenhouse gas emissions (tons CO2e) in the two most recent year, the intensity (tons CO2e/ NT$ million), and scope of information coverage.

Statistics of greenhouse gas emission in the two most recent years

Unit: tons-CO_2e

Item		2024	2025
Scope 1		1,857.4747	1,093.4796
Scope 2	Regional base	53,842.9675	92,134.8771
	Market base	23,959.0151[Note]	17,268.2193
Total	Regional base	55,700.4422	93,228.3567
	Market base	25,816,4898[Note]	18,361.6989
(tons CO2e/NT$1 million)	Regional base	0.15	0.10
	Market base	0.07	0.02
Scope 3		7,995,958.59	20,961,286.80

Note: The verification and audit boundary were all the subsidiaries of Wiwynn included in the consolidated financial statements.

Note 1: Direct emissions (Scope 1, source of emissions possessed or controlled directly by the Company), indirect energy emissions (Scope 2, indirect greenhouse gas emissions caused by inputting electricity, heat, or steam), and other indirect emissions (Scope 3, emissions generated by the Company's activities and is non-energy indirect emissions; it is source of emissions possessed or controlled by other companies).

Note 2: Coverage scope of direct emissions and indirect energy emissions should be conducted according to the schedule specified in Article 10 Paragraph 2 of the Criteria. Information of other indirect emissions can be disclosed voluntarily.

Note 3: Greenhouse gas verification standard: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions can be calculated by per unit product/ service or revenue. However, the data calculated by revenue (NT$1 million) should be stated.

2-1-2Information on greenhouse gas assurance

Describe the state of assurance in the two most recent years up to the publication of the annual report, including scope of assurance, assurance institution, assurance criteria, and assurance opinions.

The state of greenhouse gas verification and assurance in the two most recent years

	2024	2025
Scope of assurance	All subsidiaries included in the consolidated financial statements.	All subsidiaries included in the consolidated financial statements.
Assurance institution	BSI	BSI
Assurance criteria	ISO 14064-1:2018	ISO 14064-1:2018
Assurance opinions	Reasonable assurance	Reasonable assurance

Note: Other indirect emissions listed in the audit assurance statement of ISO 14064-1:2018 adopted validation and agreed-upon procedures.

Note 1: It should be implemented according to the schedule specified in Article 10 Paragraph 2 of the Criteria. If the assurance opinions of complete greenhouse gas will not be ready by the publication of the annual report, the Company should remark "the complete assurance information will be disclosed in the Sustainability Report". If the Company does not prepare a sustainability report, please remark "the complete assurance information will be disclosed on the Market Observation Post System", and the complete assurance information will be disclosed in the annual report next year.

Note 2: The institution commissioned for assurance should meet the regulation for assurance institution in the sustainability report announced by Taiwan Stock Exchange and Taipei Exchange.

2-2Goal, strategy, and the concrete action plan for greenhouse gas reduction

Please describe the base year of greenhouse gas reduction and its data, reduction goal, strategy, and concrete action plans as well as the achievement of reduction goals.

Greenhouse gas reduction base year	2023
Scope 1+2 figures	93,228.3567 (Regional base)
Reduction goal	Market base emissions for Scope 2 in 2030 is 0 tons CO2e
The state of achievement	Market base emissions for Scope 2 in 2025 is 17,268.2193 tons CO2e
Strategy	Environment-friendly operation
Concrete action	・ Planed the use of renewable energy based on the actual situation in each operating site. In 2025, the utilization rate of global renewable energy achieved 80.09%[Note]. ・ Installed rooftop solar panels in the plant in Malaysia for self-generation and self-use and obtained the Gold certification from GBI green building in 2024. ・ The Mexico plant obtained the Edge Advanced certification at the beginning of 2025, enabling a 36% reduction in energy consumption. ・ Implemented manufacturing process improvement, including new production line of global low-power consumption PCBA and reduction of idle-time power consumption during cabinet product testing.

Note1: It should be conducted according to the schedule specified in Article 10 Paragraph 2 of the Criteria.

Note2: The base year should be the year that boundary verification was completed in the consolidated financial statements. For example, according to Article 10 Paragraph 2 of the Criteria, companies with a capital more than NT$ 10 billion should completed verification of 2023 consolidated financial statements in 2025. Therefore, the base year is 2024. If the Company completed verification of the consolidated financial report in advance, the early year should be regarded as the base year. In addition, the data for the base year can be calculated in a single year or in average value over several years.

(VIII) Implementation of ethical corporate management and deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons

Evaluation item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons
	Yes	No	Summary	
I. Establishment of ethical corporate management policies and programs				
(I) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?			The Company establishes "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and "Codes of Ethical Conduct". They have been approved by the board and the policy of ethical management is disclosed in the internal regulations, annual report, and the Company website to make sure suppliers, customers, or other business-related institutions and personnel clearly understand our philosophy and regulations in ethical management. The directors and senior management in the Company have issued a statement of compliance with the ethical management policy and require in the terms of employment contract that employees must comply with such policy.	No discrepancy
(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/TPEx Listed Companies?			The Company has established an evaluation mechanism for unethical conduct in the internal regulations of " Procedures for Ethical Management and Guidelines for Conduct " and " Codes of Ethical Conduct " to analyze and assess regularly the business activities within the business scope which are at a higher risk of being involved in unethical conduct as well as establish prevention programs accordingly, covering the prevention measures for the behaviors specified in Article 7, Paragraph 2 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies".	No discrepancy
(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?			The Company established the operating procedures, guidelines for conduct, punishment for violation, and complaint system for the prevention of unethical conduct in the internal regulations of "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and " Codes of Ethical Conduct " and will revise it in compliance relevant legal rules or the actual demand of company operation. Our "Code of	No discrepancy

Evaluation item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons
	Yes	No	Summary	
			Ethical Management", "Operating Procedures for Ethical Management and Guidelines for Conduct", and "Code of Ethics" have been approved the revision by the board on January 18, 2022, December 24, 2019, and March 20, 2020 respectively.	
II. Ethical management practice				
(I) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?			The Company establishes relevant assessment mechanisms through internal regulations, including evaluating the legality and ethical management record of the dealing objects. If the objects of business interaction or cooperation involve with the facts of unethical conduct or violate relevant legal rules, the contract will be terminated or canceled immediately, and the relevant provisions will be entered in individual business contract.	No discrepancy
(II) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?			In order to strengthen the management of ethical management, the Company establishes "Ethical Corporate Management Best Practice Principles" with approval from the board of directors and sets up Department of Human Resource Management as the dedicated unit to be in charge of the establishment of ethical management policies and prevention programs and supervision of the implementation. The department reports to the board of directors regularly (at least once a year), and no violation has been found so far. The state of implementation of ethical management in the Company in 2025 is as below, and it has been reported to the Board of Directors on January 8, 2025. I. Supplier commitment: Supplier's ethical policy letter is listed as one of the elements in selecting new suppliers for the Company. Current suppliers must also sign to commit that they will not conduct any behavior that involves direct or indirect offering, bribery, improper gifts, entertainment, and other conveyance of unjust interests to the employees or relatives and friends of the employees in the Company. In 2025, we issued 626 copies of "Supplier's Ethical Management Letter" and recovered 626 letters effectively with a conversion rate of 100.0%. II. Educational training: To ensure employees fully understand relevant regulations, the Company carries out online "ethical conduct code educational training" to new employees as the threshold of passing the	No discrepancy

Evaluation item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons
	Yes	No	Summary	
			probation. There were 7,511 new employees participating in "ethical conduct code educational training" in 2025, and 7,486 of them completed the training with a completion rate of 99.7% III. Standards of the audit and continuous promotion on the regulations of receiving gifts (I) Responsible Business Alliance external audits are conducted once every two years. In 2025, both the Tainan subsidiary (November 3, 2025) and the Mexico subsidiary (December 19, 2025) passed the third-party RBA audits and obtained the Gold certification level. Responsible Business Alliance the Company's Malaysia subsidiary obtained the Platinum certification level on December 6, 2025. (II) In order to maintain the highest standard of ethical conduct, we strictly forbid any form of bribery. The regulations of receiving gifts were restated before the three traditional festivals on January 6, May 9, and September 9, 2025 respectively through internal emails and employee information portal to all the employees in Wiwynn.	
(I) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	ˇ		The Company establishes the policy of conflict of interests' prevention in the internal regulations of "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and "Codes of Ethical Conduct". Proper channels for statements have been provided based on the status of the stakeholders. The state of implementation of conflict of interests' avoidance for the meeting topics at the board of directors in the Company in 2025 was disclosed on page 25 to 26 in the annual report. Any director who is the interested party of the topics for discussion will take an initiative to avoid participating in discussion and voting to strictly follow the policy of conflict of interests' prevention.	No discrepancy
(II) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and	ˇ		The Company has established effective accounting systems and internal control systems as well as ensure the design of the internal control system and its implementation continue being effective based on the items for effectiveness judgment of internal control system specified in "Regulations Governing Establishment of Internal Control Systems by Public Companies". In addition,	No discrepancy

Evaluation item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons
	Yes	No	Summary	
devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?			the audit unit in the Company uses the annual self-assessment result from each unit of implementation as the basis of risk evaluation and establish audit plans as well as carry out regular audit. All of the financial statements in the Company have been audited by certified public accountants to ensure the fairness of each statement.	
(III) Does the company provide internal and external ethical corporate management training programs on a regular basis?	ˇ		The Company continues promoting the importance of ethical management through new employee training, internal educational training, and various meetings. "Introduction of RBA Code of Conduct" and "Code of Ethical Conduct Educational Training" are the compulsory courses for new employees. Besides, "Introduction of RBA Code of Conduct" is also the key item of re-training every year, and all employees must receive the training. We carried out online training on ethical conduct to all the employees (excluding newly-joined employees) in 2025, and there were 12,492 participants with total training hours of 17474.5 hours. There were 10,919 employees receiving RBA courses with total training hours of 17018.26 hours.	No discrepancy
III. Implementation of complaint system				
(I) Has the company established specific whistleblowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers? (II) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner? (III) Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	ˇ ˇ ˇ		The Company specifies concrete whistleblowing systems and reporting channels in "Procedures for Ethical Management and Guidelines for Conduct", "Codes of Ethical Conduct", and the ethical policy letter. It is explained below: (I) If the reported matter involves general employees, it shall be submitted to the manager at the department, the highest manager at human resource and administrative unit, or the highest manager at the audit unit. (II) If the reported matter involves directors or senior managers, it shall be submitted to the highest manager at the audit unit or the independent director. The manager or personnel who submitted the report above shall investigate the facts immediately. If necessary, request assistance from other relevant departments. The Company sets up the standard operating procedures for investigation on the reported matters received in "Procedures for Ethical Management and	No discrepancy No discrepancy No discrepancy

Evaluation item	Implementation status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and the reasons
	Yes	No	Summary	
			Guidelines for Conduct", and "Codes of Ethical Conduct". The case officer in charge of handling the reported matter shall keep the identity of the whistleblower and the reported content confidential with a written statement. In order to adopt proper measures to protect the whistleblower, the Company also established "Whistleblower Protection and Counter Retaliation Management Procedure" to promise protecting the whistleblower in good faith or those who participate in the investigation from improper handling due to the reported matter or from being retaliated.	
IV. Strengthening information disclosure				
(I) 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)?	ˇ		The Company has disclosed the content of code of ethical management and the effectiveness of implementation on the annual report, the Company website, and Market Observation Post System.	No discrepancy
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 has established "Ethical Corporate Management Best Practice Principles" based on "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" for compliance, and there is no deviation between the actual operation and the code established.				
VI. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies:				

(IX) Other important information to enhance the understanding on the operations of corporate governance that should be disclosed: None.

(X) The statement of internal control system should disclose the following information:

1. Statement of Internal Control

Please refer to the Market Observation Post System's website (http://mops.twse.com.tw) for Statement of Internal Control.

2. If a CPA has been commissioned to carry out a special audit of the internal control system, a CPA audit report should be disclosed: None.

(XI) Resolutions of the General Shareholders' Meeting and the Board of Directors' Meeting in the most recent fiscal year and during the current fiscal year up to the publication of the annual report:

1. Important resolution of General Shareholders' Meeting

<table>
<tr><th>Date</th><th>Major resolution</th><th>Implementation status</th></tr>
<tr><td rowspan="5">2025.05.29</td><td>1. Proposal for the by-election of one director and two independent directors.</td><td>The elected list is as follows:
<table>
<tr><th>Title</th><th>Name</th><th>Number of votes received</th></tr>
<tr><td>Director</td><td>William Lin</td><td>152,575,431</td></tr>
<tr><td>Independent Director</td><td>Tsai, Yu-Ling</td><td>132,417,647</td></tr>
<tr><td>Independent Director</td><td>Huang, Chien-Chang</td><td>129,474,426</td></tr>
</table></td></tr>
<tr><td>2. Ratification of 2024 Business Report and Financial Statements.</td><td>It was approved as proposed.</td></tr>
<tr><td>3. Approved the proposal of Company's earnings distribution for 2024.</td><td>It was approved as proposed. According to the resolution of the Board of Directors' meeting on February 27, 2025, the Chairman was authorized to set up June 30, 2025 as the ex-dividend date. The cash dividend per share of NT$74 should be issued fully before July 10, 2025.</td></tr>
<tr><td>4. Approved the proposal of amendments on the Company's "Articles of Incorporation".</td><td>It was approved as proposed. The revised provisions have been announced on the Company’s website and implemented in accordance with the amended procedures.</td></tr>
<tr><td>5. Approved the proposal of lifting the non-compete restrictions on directors of the Company and their corporate representatives.</td><td>It was approved as proposed.</td></tr>
</table>

2. Important resolution by the Board of Directors

Name of meeting	Date	Major resolution	Compensation Committee		Audit Committee		Nomination Committee		Corporate Sustainability Development Committee	
			Motion	Resolution	Compliance with Article 14-5 of the Securities and Exchange Act	Audit Committee Resolution	Motion	Motion Resolution	Motion	Corporate Sustainability Development Committee Resolution
1st Meeting in 2025	2025.01.08	1. Approved the preliminary proposal of annual business performance bonus for the second half of 2024 for managers except Chairman and Chief Strategy Officer of the Company.	V	Approved as proposed						
		2. Approved the preliminary proposal of annual business performance bonus for the second half of 2024 for Chairman and Chief Strategy Officer of the	V	Approved as proposed						

		Company.								
		3. Approved the Company's business plan for 2025.			V	Approved as proposed				
2nd Meeting in 2025	2025.02.27	1. Approved the proposal of the Company's employee compensation and director remuneration distribution for 2024.	V	Approved as proposed						
		2. Approved the proposal of employee compensation ratio and suggested amount for managers except Chairman and Chief Strategy Officer of the Company for 2024.	V	Approved as proposed						
		3. Approved the preliminary proposal of salary adjustment for managers except Chairman and Chief Strategy Officer of the Company for 2025.	V	Approved as proposed						
		4. Approved the preliminary proposal	V	Approved as proposed						

		of annual performance bonus for managers except Chairman and Chief Strategy Officer of the Company for 2025.								
		5. Approved the proposal of employee compensation ratio and suggested amount for Chairman and Chief Strategy Officer of the Company in 2024.	V	Approved as proposed						
		6. Approved the proposal of annual salary adjustment for Chairman and Chief Strategy Officer of the Company in 2025.	V	Approved as proposed						
		7. Approved the preliminary proposal of annual performance bonus for Chairman and Chief Strategy Officer of the Company in 2025.	V	Approved as proposed						
		8. Approved the								

		amendments of the regulation of employee stock ownership plans.								
		9. Approved the proposal of by-election of director.								
		10. Approved the nomination of directors for the by-election of the Company's 5th Board of Directors.					V	Approved as proposed		
		11. Approved the proposal of lifting the non-compete restrictions on directors of the Company and their corporate representatives.								
		12. Approved the Company's Business Report and Financial Statements for 2024.			V	Approved as proposed				
		13. Approved the proposal of Company's earnings distribution for 2024.			V	Approved as proposed				
		14. Approved the proposal of amendments on the			V	Approved as proposed				

		Company's "Articles of Incorporation".								
		15. Approved matters related to 2025 General Shareholders' Meeting.								
		16. Approved the proposal of capital increase in US$300,000 thousand to the subsidiary, Wiwynn Technology Corporation (WYMUS in short).			V	Approved as proposed				
		17. Approved the proposal of termination of lease contract with the interested party of the Company, Wistron NeWeb Corporation.			V	Approved as proposed				
		18. Approved the proposal of increase in capital expenditure budget for the construction for the office building at the plant area in Phase III,			V	Approved as proposed				

		Tainan Science Park through renting the land and commissioning.								
		19. Approved the proposal of commissioning KPMG as the certified accountants for auditing financial statements of the Company in 2025 and the proposal of audit fee for 2025.			V	Approved as proposed				
		20. Approved the Company's risk management plan for 2025.			V	Approved as proposed				
		21. Approved the proposal of the Company's "Statement of Internal Control" for 2024.			V	Approved as proposed				
		22. Approved the proposal of amendments on the Company's "Regulations Governing Cycle of Operation for Internal Control".			V	Approved as proposed				

		23. Approved the report of equipment acquisition for business purpose between the Company and the parent company or between the Company and subsidiaries submitted afterwards.								
		24. Approved the proposal of credit application to banks.								
3rd Meeting in 2025	2025.03.19	1. Approved the proposal for the by-election of two independent directors.								
		2. Approved the proposal to adjust the agenda of the Company's 2025 Annual General Meeting of Shareholders.								
4th Meeting in 2025	2025.04.09	1. Approved the nomination of directors for the by-election of the Company's 5th					V	Approved as proposed		

		Board of Directors.								
		2. Approved the proposal to release the non-competition restrictions on the Company's newly appointed independent directors.								
		3. Approved the proposal for the Company to provide endorsements and guarantees to its subsidiary Wiwynn Technology Corporation (WYMUS).			V	Approved as proposed				
5th Meeting in 2025	2025.05.08	1. Approved the proposal of hiring new managers.					V	Approved as proposed		
		2. Approved the special remuneration proposal for the promotion of the President and Chief Executive Officer, and the proposal for the remuneration package for newly appointed managers.	V	Approved as proposed						

		3. Approved the proposal for the pre-approval of special trust incentive bonuses for managers.	V	Approved as proposed						
		4. Approved the proposal of the Company's consolidated financial statements for Q1, 2025.			V	Approved as proposed				
		5. Approved the proposal to classify the Company's accounts receivable as of May 8, 2025, which had exceeded the normal credit period by more than three months and were material in amount, as non-fund-lending in nature.			V	Approved as proposed				
		6. Approved the proposal to amend the Company's "General Principles of Pre-Approval Policy for Non-Assurance Services."			V	Approved as proposed				
		7. Approved the			V	Approved				

		proposal of amendments of the Company's "Table of Authority for Approval".				as proposed				
		8. Approved the proposal of credit application to banks.								
6th Meeting in 2025	2025.07.01	1. Approved the proposal for the by-election of members of the Company's Second Nomination Committee.								
7th Meeting in 2025	2025.07.01	1. Approved the proposal for the by-election of members of the Company's Fourth Remuneration Committee.					V	Approved as proposed		
		2. Approved the proposal for the by-election of members of the Company's 2nd term Corporate Sustainability Development Committee.					V	Approved as proposed		
8th Meeting in 2025 Board of Directors	2025.08.08	1. Motion 1: Approved the preliminary proposal of annual business performance	V	Approved as proposed						

		bonus for the first half of 2025 for managers except Chairman and Chief Strategy Officer of the Company.								
		2. Motion 2: Approved the preliminary proposal of annual business performance bonus for the first half of 2025 for Chairman and Chief Strategy Officer of the Company.	V	Approved as proposed						
		3. Approved the proposal of remuneration paid to directors for 2024.	V	Approved as proposed						
		4. Approved the amendments of the Company's "Remuneration Paid to Directors and Functional Committees".	V	Approved as proposed						
		5. Approved the proposal of the Company's consolidated financial statements			V	Approved as proposed				

		for Q2, 2025.								
		6. Approved the proposal of the Company to construct a headquarters building in Neihu's Tanmei area, Taipei, through renting the land and commissioning.			V	Approved as proposed				
		7. Approved the proposal of capital increase in US$500,000 thousand to the subsidiary, Wiwynn International Corporation (WYUS in short).			V	Approved as proposed				
		8. Approved the classification of accounts receivable that have been over 3 months of normal credit period with significant amount as of Q2, 2025, as non-fund lending.			V	Approved as proposed				
		9. Approved the proposal to abolish								

		the Wiwynn Technology Corporation Tainan Branch.								
		10. Approved the proposal of the Company's sustainability report for 2024.							V	Approved as proposed
		11. Discussion on the formulation of the Nature and Biodiversity and No Deforestation Policy.							V	Approved as proposed
		12. Discussion on the formulation of the AI Policy.							V	Approved as proposed
		13. Approved the discussion on the contract for industry-academia collaboration and academic feedback between The Company and National Taiwan University.								
		14. Approved the proposal to plan for the 2025 training program for Directors, including					V	Approved as proposed		

		Independent Directors.								
		15. Approved the report of equipment acquisition for business purpose between the Company and the parent company or between the Company and subsidiaries submitted afterwards.								
		16. Approved the proposal of credit application to banks.								
9th Meeting in 2025 Board of Directors	2025.11.07	1. Approved the proposal of the Company's consolidated financial statements for Q3, 2025.			V	Approved as proposed				
		2. Approved the proposal of capital increase in US$250,000 thousand to the subsidiary, Wiwynn Technology Corporation (WYMUS in short).			V	Approved as proposed				
		3. Approved the			V	Approved				

		proposal of capital increase in US$200,000 thousand to the subsidiary, Wiwynn Mexico, S.A. de C.V. (WYMX in short).				as proposed				
		4. Approved the proposal to provide endorsement and guarantee by The Company to its subsidiary, Wiwynn International Corporation (WYUS in short).			V	Approved as proposed				
		5. Approved the proposal of the 2nd overseas unsecured convertible bonds of the Company.			V	Approved as proposed				
		6. Approved the proposal of the Company's audit plan for 2026.			V	Approved as proposed				
		7. Approved the proposal of credit application to banks.								
1st Meeting in 2026 Board of Directors	2026.01.08	1. Approved the preliminary proposal of annual business performance bonus	V	Approved as proposed						

		for the second half of 2025 for managers except Chairman and Chief Strategy Officer of the Company.								
		2. Approved the preliminary proposal of annual business performance bonus for the second half of 2025 for Chairman and Chief Strategy Officer of the Company.	V	Approved as proposed						
		3. Approved the preliminary proposal of special trust bonuses for Executive Officers of the Company for 2025.	V	Approved as proposed						
		4. Approved the proposal of special trust bonuses for the Company's President and CEO.	V	Approved as proposed						
		5. Approved the preliminary proposal for the promotion of the Vice President and hiring of new					V	Approved as proposed		

		Executive Officers.								
		6. Approved the preliminary proposal of salary adjustment for promotion of Vice President.	V	Approved as proposed						
		7. Approved the Company's business plan for 2026.			V	Approved as proposed				
2nd Meeting in 2026 Board of Directors	2026.02.10	Approved the proposal to dispose of all Stocks held by The Company in LiquidStack Holding B.V. (hereinafter referred to as LiquidStack).			V	Approved as proposed				
3rd Meeting in 2026 Board of Directors	2026.02.26	1. Approved the proposal of amendments on the Company's "Articles of Incorporation".			V	Approved as proposed				
		2. Approved the Company's Business Report and Financial Statements for 2025.			V	Approved as proposed				
		3. Approved the proposal of Company's earnings distribution for 2025.			V	Approved as proposed				
		4. Approved the			V	Approved				

		proposal of Issuance of new shares through capitalizing the Company's earnings.				as proposed				
		5. Approved the proposal of the Company's employee compensation and director remuneration distribution for 2025.	V	Approved as proposed	V	Approved as proposed				
		6. Approved the proposal of the 2026 1st issuance of restricted stock awards.			V	Approved as proposed				
		7. Approved the proposal for the complete re-election of the Company's 6th Board of Directors, including Independent Directors.								
		8. Approved the nomination of candidates for the Company's 6th Board of Directors, including Independent Directors.					V	Approved as proposed		

		9. Approved the proposal of lifting the non-compete restrictions on directors of the Company and their corporate representatives.								
		10. Approved the preliminary proposal for the hiring of a new Vice President and additional Executive Officers.					V	Approved as proposed		
		11. Approved the preliminary proposal of salary for the new manager.	V	Approved as proposed						
		12. Approved the proposal of employee compensation ratio and suggested amount for managers except Chairman and Chief Strategy Officer of the Company for 2025.	V	Approved as proposed						
		13. Approved the preliminary proposal of salary adjustment for managers except Chairman and Chief	V	Approved as proposed						

		Strategy Officer of the Company for 2026.								
		14. Approved the preliminary proposal of annual performance bonus for managers except Chairman and Chief Strategy Officer of the Company for 2026.	V	Approved as proposed						
		15. Approved the proposal of employee compensation ratio and suggested amount for Chairman and Chief Strategy Officer of the Company in 2025.	V	Approved as proposed						
		16. Approved the proposal of annual salary adjustment for Chairman and Chief Strategy Officer of the Company in 2026.	V	Approved as proposed						
		17. Approved the preliminary proposal of annual performance bonus for Chairman and	V	Approved as proposed						

		Chief Strategy Officer of the Company in 2026.								
		18. Approved the proposal of ordinary share issuance via capital increase in cash participating in issuing global depository receipts and/ or ordinary share issuance via capital increase in cash and/ or ordinary share issuance via capital increase in cash through private placement and/ or new share issuance via private placement participating in issuing global depository receipts.			V	Approved as proposed				
		19. Approved the amendments of the Company's "Rules of Procedure for Shareholders' Meetings".								
		20. Approved matters related to 2026 General Shareholders'								

		Meeting.								
		21. Approved the proposal of commissioning KPMG as the certified accountants for auditing financial statements of the Company in 2026 and the proposal of audit fee for 2026.			V	Approved as proposed				
		22. Approved the Company's risk management plan for 2026.			V	Approved as proposed				
		23. Approved the proposal of the Company's "Statement of Internal Control" for 2025.			V	Approved as proposed				
		24. Approved the report of equipment acquisition for business purpose between the Company and the parent company or between the Company and subsidiaries submitted afterwards.								

		25. Approved the proposal of credit application to banks.								

(XII) 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 regarding the Company's audit fee:

Unit: NT$ thousand

Name of accounting firm	Name of CPA	Audit period	Audit fee	Non-audit fee	Total	Remarks
KPMG Taiwan	Ya-Lin Chen	2026/01~2026/12	9,020	6,915	15,935	Non-audit fee includes taxation audit, verification, and related services.
	Ming-Hung Huang					

(I) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.

(II) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

V. Information on the replacement of certified public accountant:

Due to internal position adjustments at KPMG Taiwan, starting from Q1 2026, the certified public accountants auditing the Company's financial statements changed from Ya-Lin Chen and Ming-Hung Huang to Ya-Lin Chen and Yun-Chu Yang.

VI. The Company's chairman, president, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed: None.

VII. Transfer of equity interests and change in equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year and during the current fiscal year up to March 26, 2026:

(I) Changes in shareholding of directors, managers, and major shareholders

Title	Name	2025		2026(Up to March 26)	
		Holding increase (decrease)	Pledged holding increase (decrease)	Holding increase (decrease)	Pledged holding increase (decrease)
Chairman and Chi Strategy Officer	Emily Hong	0	0	0	0
Director	Wistron Corporation Representative: Frank Lin	0	0	0	0
Director	Wistron Corporation Representative: Sylvia Chiou	0	0	0	0
Directors (Note 1)	Sunlai Chang	0	0	0	0
Directors (Note 1)	Steven Lu	0	0	0	0
President and CEO (Note 2)	William Lin	2,000	0	13,000	0
Independent Directo	Charles Kao	0	0	0	0
Independent Directo	Simon Zeng	0	0	0	0
Independent Directo	Cathy Han	0	0	0	0
Independent Directo (Note 1)	Victor Cheng	0	0	0	0
Independent Directo (Note 2)	Tsai, Yu-Ling	0	0	0	0
Independent Directo (Note 2)	Huang, Chien-Chang	0	0	0	0
Vice President	Robin Wang	(35,000)	0	(12,000)	0
Vice President (No 3)	Christopher Huang	0	0	0	0
Vice President	Steven Hsieh	400	0	0	0
Chief Informatio Officer	James Wen	0	0	0	0
Chief Legal Officer	Lois Lin	0	0	0	0
Chief Financi Officer (CFO)	Harry Chen	(40,000)	0	0	0
Accounting Manage	Wenifred Wen	0	0	0	0
Major shareholder	Wistron Corporation	0	0	0	0

Note 1: Resigned following the Annual General Shareholders' Meeting on May 29, 2025.
Note 2: Resigned following the Annual General Shareholders' Meeting on May 29, 2025.
Note 3: Stepped down as Senior Vice President on October 31, 2025.

(II) Equity transfer information: None.

(III) Equity pledge information: None.

VIII. Information on top ten shareholders and the relationship among them:

March 26, 2026

Name	Shareholding in Person		Shares held by spouses and minor children		Total shares held in another person's name		Name and relationship between the Company's top ten shareholders, or spouses or relatives within two degrees		Remarks
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Name	Relationship	
Wistron Corporation Simon Lin	65,895,129	35.46%	0	0%	0	0%	Simon Lin	WISTRON CORPORATION	None
Liben Investment Co., Ltd. Representative: Frank Lin	5,053,927	2.72%	0	0%	0	0%	Wise Cap Limited Company	Reinvestment of Wise Cap	None
Wise Cap Limited Company Representative: Frank Lin	3,635,513	1.96%	0	0%	0	0%	Wistron Corporation	Reinvestment of Wistron	None
Simon Lin	3,361,111	1.81%	0	0%	0	0%	Wistron Corporation	Chairman	None
Labor Pension Fund (New Scheme)	3,005,567	1.62%	0	0%	0	0%	None	None	None
FUBON LIFE INSURANCE CO., LTD. COMPANY	2,724,000	1.47%	0	0%	0	0%	None	None	None
Emily Hong	2,418,624	1.30%	0	0%	0	0%	None	None	None
INVESTMENT CUSTODY ACCOUNT FOR JPMORGAN SECURITIES CO., LTD., HELD BY STANDARD CHARTERED BANK (TAIWAN) LIMITED (BUSINESS DEPARTMENT) AS CUSTODIAN.	2,181,473	1.17%	0	0%	0	0%	None	None	None
CUSTODY ACCOUNT FOR THE GOVERNMENT OF SINGAPORE INVESTMENT PORTFOLIO, HELD BY CITIBANK, N.A..	2,165,908	1.17%	0	0%	0	0%	None	None	None
INVESTMENT CUSTODY ACCOUNT OF TRUE WAY GLOBAL TRADING COMPANY, HELD BY CITIBANK (TAIWAN) LIMITED AS CUSTODIAN.	2,042,000	1.10%	0	0%	0	0%	None	None	None

IX. The total number of shares held in any single enterprise by the Company, its directors, supervisors, managerial officers, and any companies controlled either directly or indirectly by the Company as well as the consolidated shareholding ratio:

December 31, 2025
Unit: thousand shares; %

Reinvestment business (Note)	Company's investment		Investment to the business that is directed or indirectly controlled by directors, supervisors, and managers		Total investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Wiwynn Technology Service Japan, Inc. (WYJP)	-	100.00%	-	0%	-	100.00%
Wiwynn International Corporation (WYUS)	1,469,010	100.00%	0	0%	1,469,010	100.00%
Wiwynn Technology Service Hong Kong Limited (WYHK)	400	100.00%	0	0%	400	100.00%
Wiwynn Korea Ltd. (WYKR)	20	100.00%	0	0%	20	100.00%
Wiwynn Technology Service Malaysia SDN. BHD. (WYMY)	1,046,012	100.00%	0	0%	1,046,012	100.00%
Wiwynn Mexico S.A. de C.V.(WYMX)	1,113,761	100.00%	0	0%	1,113,761	100.00%
Wiwynn Technology Service Mexico SA De CV (WYSMX)	40,444	100.00%	0	0%	40,444	100.00%
Wiwynn Technology Service Kun Shan Ltd. (WYKS)	-	100.00%	-	0%	-	100.00%
Wiwynn Corporation	50,005	100.00%	0	0%	50,005	100.00%
Wiwynn Technology Corporation (WYMUS)	300,000	100.00%	0	0%	300,000	100.00%
LiquidStack Holding B.V. (LiquidStack)	1,000	11.29%	0	0%	1,000	11.29%

Note: This refers to investee enterprises in which the Company makes long-term investment calculated according to the equity method.

Chapter III State of fund raising

I. Capital and shares

(I) Source of capital stock

1. Capital formation:

Unit: Except the issued price uses NT$ as the unit. The rest is NT$ thousand and thousand shares

Year/ Month	Issue price (NT$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital stock	Capital increased by assets other than cash	Approval date and reference No.
2012.03	10	30,000	300,000	9,500	95,000	Established with registered capital of NT$95,000 thousand	0	Date: 2012.03.03 Ref. No.1015012100 with registration approved by New Taipei City Government Economic Development Department
2012.11	10	30,000	300,000	10,000	100,000	Capital increase by cash in NT$5,000 thousand	0	Date: 2012.11.05 Ref. No.1015069070 with registration approved by New Taipei City Government Economic Development Department
2014.07	18.1	150,000	1,500,000	30,000	300,000	Capital increase by cash in NT$200,000 thousand	0	Date: 2014.07.15 Ref. No.1035164614 with registration approved by New Taipei City Government Economic Development Department
2014.09	10	150,000	1,500,000	36,000	360,000	Capital increase by retained earnings in NT$60,000 thousand	0	Date: 2014.09.25 Ref. No.1035182248 with registration approved by New Taipei City Government Economic Development Department
2015.08	10	150,000	1,500,000	42,025	420,245	Capital increase by retained earnings in NT$54,000 thousand	0	Date: 2015.08.18 Ref. No.1045173275 with registration approved by New Taipei City Government Economic Development Department
	17.4					Capital increase by employee bonus in NT$6,245 thousand		
2016.07	10	150,000	1,500,000	58,834	588,343	Capital increase by retained earnings in NT$168,098 thousand	0	Date: 2016.07.11 Ref. No.10501159110 with registration approved by MOEA
2016.10	20	150,000	1,500,000	88,834	888,343	Capital increase by cash in NT$300,000 thousand	0	Date: 2016.10.20 Ref. No.10501244580 with registration approved by MOEA
2017.04	10.6	150,000	1,500,000	88,970	889,703	Capital increase by employee stock option in	0	Date: 2017.04.24 Ref. No.10601049520 with registration

Year/ Month	Issue price (NT$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital stock	Capital increased by assets other than cash	Approval date and reference No.
						NT$1,360 thousand		approved by MOEA
2017.07	10	150,000	1,500,000	102,317	1,023,174	Capital increase by retained earnings in NT$133,251 thousand	0	Date: 2017.07.21 Ref. No.10601099880 with registration approved by MOEA
	10.6					Capital increase by employee stock option in NT$220 thousand		
2017.09	10	150,000	1,500,000	105,449	1,054,494	Capital increase by employee stock option in NT$570 thousand	0	Date: 2017.09.13 Ref. No.10601131740 with registration approved by MOEA
	21.7					Capital increase by employee stock option in NT$30,750 thousand		
2017.12	10	150,000	1,500,000	106,077	1,060,774	Capital increase by employee stock option in NT$340 thousand	0	Date: 2017.12.26 Ref. No.10601175320 with registration approved by MOEA
	21.7					Capital increase by employee stock option in NT$5,940 thousand		
2018.03	120	150,000	1,500,000	126,330	1,263,304	Capital increase by cash in NT$200,000 thousand	0	Date: 2018.03.31 Ref. No.10701030510 with registration approved by MOEA
	10					Capital increase by employee stock option in NT$1,130 thousand		
	21.7					Capital increase by employee stock option in NT$1,400 thousand		
2018.05	10	150,000	1,500,000	126,440	1,264,404	Capital increase by employee stock option of NT$720 thousand	0	Date: 2018.05.14 Ref. No.10701052230 with registration approved by MOEA
	21.7					Capital increase by employee stock option of NT$380 thousand		
2018.07	10	150,000	1,500,000	126,465	1,264,654	Capital increase by employee stock option in NT$250 thousand	0	Date: 2018.07.27 Ref. No.10701087750 with registration approved by MOEA
2018.08	10	250,000	2,500,000	151,985	1,519,847	Capital increase by retained earnings in NT$255,193 thousand	0	Date: 2018.08.21 Ref. No.10701099220 with registration approved by MOEA

Year/ Month	Issue price (NT$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital stock	Capital increased by assets other than cash	Approval date and reference No.
2019.01	10	250,000	2,500,000	152,029	1,520,287	Capital increase by employee stock option in NT$230 thousand	0	Date: 2019.01.15 Ref. No.10701165000 with registration approved by MOEA
	18.1					Capital increase by employee stock option in NT$210 thousand		
2019.04	248	250,000	2,500,000	174,511	1,745,107	Capital increase by cash in NT$188,100 thousand	0	Date: 2019.04.16 Ref. No.10801037160 with registration approved by MOEA
	10					Capital increase by employee stock option in NT$2,470 thousand		
	18.1					Capital increase by employee stock option in NT$34,250 thousand		
2019.05	10	250,000	2,500,000	174,543	1,745,427	Capital increase by employee stock option in NT$20 thousand	0	Date: 2019.05.17 Ref. No.10801053940 with registration approved by MOEA
	18.1					Capital increase by employee stock option in NT$300 thousand		
2019.12	10	250,000	2,500,000	174,614	1,746,137	Capital increase by employee stock option in NT$130 thousand	0	Date: 2019.12.09 Ref. No.10801165460 with registration approved by MOEA
	17.3					Capital increase by employee stock option in NT$580 thousand		
2020.01	17.3	250,000	2,500,000	174,637	1,746,367	Capital increase by employee stock option in NT$230 thousand	0	Date: 2020.01.15 Ref. No.10901003070 with registration approved by MOEA
2020.04	10	250,000	2,500,000	174,832	1,748,317	Capital increase by employee stock option in NT$400 thousand	0	2020.04.13 Ref. No.10901055270 with registration approved by MOEA
	17.3					Capital increase by employee stock option in NT$1,550 thousand		
2020.06	17.3	250,000	2,500,000	174,841	1,748,407	Capital increase by employee stock option in NT$90 thousand	0	Date: 2020.06.01 Ref. No.10901081840 with registration approved by MOEA
2024.08	2,477	250,000	2,500,000	185,841	1,858,407	Issuance of global depository receipts in	0	Date: 2024.08.30 Ref. No.11330134050 with registration

Year/ Month	Issue price (NT$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital stock	Capital increased by assets other than cash	Approval date and reference No.
						NT$27,251,400 thousand		approved by MOEA

2. **Type of stock:**

Type of stock	Authorized capital			Remarks
	Issued shares	Un-issued shares	Total	
Common shares	185,840,791(listed)	64,159,209	250,000,000 shares	None

3. **Information of self-registration:** None.

(II) List of major shareholders:

March 26, 2026

Name of shareholder \ Stock	Shares held	Shareholding ratio
WISTRON CORPORATION	65,895,129	35.46%
LIBEN INVESTMENT CO., LTD.	5,053,927	2.72%
WISE CAP LIMITED COMPANY	3,635,513	1.96%
SIMON LIN	3,361,111	1.81%
LABOR PENSION FUND (NEW SCHEME)	3,005,567	1.62%
FUBON LIFE INSURANCE CO., LTD.	2,724,000	1.47%
EMILY HONG	2,418,624	1.30%
INVESTMENT CUSTODY ACCOUNT FOR JPMORGAN SECURITIES CO., LTD., HELD BY STANDARD CHARTERED BANK (TAIWAN) LIMITED (BUSINESS DEPARTMENT) AS CUSTODIAN.	2,181,473	1.17%
CUSTODY ACCOUNT FOR THE GOVERNMENT OF SINGAPORE INVESTMENT PORTFOLIO, HELD BY CITIBANK, N.A.	2,165,908	1.17%
INVESTMENT CUSTODY ACCOUNT OF TRUE WAY GLOBAL TRADING COMPANY, HELD BY CITIBANK (TAIWAN) LIMITED AS CUSTODIAN.	2,042,000	1.10%

(III)Company's dividend policy and its state of implementation

1. **Dividend policy specified in the Articles of Incorporation**

(1) If the Company has net profit as a result of the yearly closing, the Company shall pay all taxes and duties and offset its losses in previous years, then set aside a legal capital reserve at ten percent (10%) of the net profit, until the accumulated legal capital reserve has equaled the total capital of the Company; then set aside special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge before appropriating not less than ten percent (10%) of the remaining balance plus undistributed earnings in begin of period are available for distribution as dividends to shareholders. The Board of Directors is responsible for proposing the distribution for approval in the shareholders' meeting.

(2) In consideration that the Company is in a capital and technology-intensive industry and in consideration of the Company's expansion and for its continual and steady growth, a long-term investment plan needs to be adopted, therefore, the Company adopts the residual dividend policy as its dividend policy. Dividends paid by cash shall not be less than ten percent (10%) of the total dividends.

2. **Proposed distribution of dividends proposed at the shareholders' meeting**

(1) For the fiscal year 2025, distributable earnings amounted to NT$69,989,614,184.

The Company proposes to distribute dividends and bonuses to shareholders in the amount of NT$30,663,730,515, comprising stock dividends of NT$3,716,815,820 (equivalent to NT$20 per share based on par value) and cash dividends of NT$26,946,914,695 (equivalent to NT$145 per share based on par value). The ending unappropriated retained earnings amounted to NT$39,325,883,669.

(2) The proposal of 2025 annual surplus distribution has been approved by the Board of Directors on February 26, 2026. The chairman will determine the ex-dividend date after it is approved through the resolution of general shareholder's meeting on May 25, 2026.

3. If a material change in dividend policy is expected, provide an explanation: None.

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

It is not applicable because the Company did not publish any financial forecast of 2026.

(V) Remuneration to employees and directors

1. Percentage or scope of remuneration to employees and directors specified in the Articles of Incorporation:

If the Company has net profit as a result of the yearly accounting closing, (profit means the profit before tax, excluding the amounts of employees' and directors' compensation) such profit will be distributed in accordance with the following, but the Company's accumulated losses shall have been covered first.

(1) No less than five percent (5%) of the Company's profits shall be allocated as employees' compensation. At least five percent (5%) of the employees' compensation so allocated shall be reserved for grassroots employees. Employees' compensation may be distributed in the form of shares or cash. Eligible recipients of such compensation, including employees of the Company's controlling or subsidiary companies who meet certain conditions, shall be determined by the Board of Directors.

(2) No more than one percent (1%) of profits as remuneration to directors and should be issued in cash.

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

If there is any difference between the estimated amounts in the financial statements and the actual amounts approved by the Board of Directors, it shall be accounted for as a change in accounting estimate and recognized as profits or losses in 2026.

3. Information on approval of remuneration by the Board of Directors:

(1) Employee compensation distributed in cash:

Item	Employee compensation	Director remuneration
Amount approved for distribution (A)	3,500,000,000	100,000,000
Amount estimated for recognition as expense in the year (B)	3,600,000,000	100,000,000
Difference Amount (A-B)	(100,000,000)	0

Item	Employee compensation	Director remuneration
Handling of Differences	According to the self-settlement of profit or loss estimation, a difference occurred. It is adjusted as a change in accounting estimates and recognized in the profit or loss of 2026.	

(2) The amount of any employee 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 compensation: None.

4. The actual distribution of employee and director compensation for the previous fiscal year, and, if there is any discrepancy between the actual distribution and the recognized employee and director compensation, additionally the discrepancy, cause, and how it is treated:

Unit: NT$

Item	Amount approved	Amount distributed
Employees' compensation (cash)	1,600,000,000	1,600,000,000
Directors' compensation (cash)	60,000,000	60,000,000
Total	1,660,000,000	1,660,000,000

Note: Employee compensation was NT$100,000,000 higher than the estimated amount. The difference resulted from a change in accounting estimate and will be recognized in profit or loss for fiscal year 2025.

(VI) State of repurchasing the Company's stock: None.

II. Issuance of corporate bonds:

(I) Information on corporate bonds

Type of Corporate Bond	1st Unsecured Corporate Bond issue in 2021	1st Overseas Unsecured Convertible Bond	2nd Overseas Unsecured Convertible Bond
Issue date	2021.08.06	2024.07.17	2026.04.01
Denomination	NT$1,000,000	USD$200,000	USD$200,000
Issuing and transaction location	TPEx (OTC)	Singapore Exchange	Singapore Exchange
Par value (NT$)	By denomination	Issued by denomination at 100%	Issued by denomination at 100%
Total price	NT$4,450,000,000	US$600,000,000	USD$2,000,000,000
Coupon rate	0.63%	0%	0%
Duration	5 years Maturity: 2026.08.06	5 years Maturity: 2029.07.17	5 years Maturity: 2031.04.01
Guarantee agency	None	None	None
Consignee	Bank SinoPac Co., Ltd.	Citicorp International Limited	Citicorp International Limited
Underwriting institution	Yuanta Securities Co., Ltd.	Citigroup Global Markets Limited	J.P. Morgan Securities plc Morgan Stanley Services Pty Limited
Certified Lawyer:	Handsome Attorneys-at-Law Lawyer: Mr. Peng, Yi-Cheng	Local Attorney: LCS & Partners Principal Foreign Filing Attorneys: Sullivan and Cromwell (Hong Kong) LLP	Domestic Filing Attorney: LCS & Partners Primary Foreign Attorney: Sullivan and Cromwell (Hong Kong) LLP
Certified Public Accountant:	KPMG Taiwan CPA: Mr. Tang, Chia-Chien, Mr. Huang, Ming-Hung	KPMG Taiwan Ms. Ya-Lin Chen	KPMG Taiwan Ms. Ya-Lin Chen
Repayment method	50% respectively for the 4th and 5th year.	Unless the bonds have been redeemed early, repurchased and retired, or converted by the bondholders, the issuer shall redeem all the bonds on the maturity date at their principal amount plus a yield of 1.00% per annum (calculated on a semi-annual basis) in USD. The early redemption amount shall be converted into New Taiwan Dollars using a fixed exchange rate, and reconverted into U.S. Dollars for repayment (referring to the prevailing exchange rate of Taipei Forex Inc. at 11:00 a.m. on the date of redemption).	Unless the bonds have been redeemed early, repurchased and retired, or converted, The Company shall redeem all the company's bonds on the maturity date at their principal amount plus a yield of 0% per annum (calculated on a semi-annual basis), hereinafter referred to as the "maturity redemption amount". The maturity redemption amount shall be converted into New Taiwan Dollars using the exchange rate determined on the pricing date (set at 1 USD to 31.951 NTD, hereinafter referred to as the "fixed exchange rate"), and reconverted into U.S. Dollars for repayment (referring to the prevailing exchange rate of Taipei Forex Inc. at 11:00 a.m. on the date of redemption).
Outstanding principal	NT$4,450,000,000	US$600,000,000	USD$2,000,000,000

Terms of redemption or advance repayment	None	The Company has to redeem the bond early in the following situations: (1) During the period starting from the third year of bond issuance date and the ending on the maturity date, if the closing price of the Company's common shares listed on the Taiwan Stock Exchange reaches 130% or more of the amount calculated by multiplying the early redemption amount by the prevailing conversion price and divided by the face value, for at least 20 out of 30 consecutive trading days, the Company may redeem all or part of the bonds at the early redemption amount. (2) When 90% or more of the bonds have been redeemed, converted by bondholders, repurchased and retired, the Company may redeem all remaining outstanding bonds at the early redemption amount. (3) In the event of changes to taxation laws in the Republic of China resulting in increased tax burdens, additional interest expenses, or increased costs for the Company due to the bonds after the issuance date, the Company may redeem all bonds early at the early redemption amount. Bondholders may choose not to have their bonds redeemed. However, they shall not be entitled to request the issuing company to bear any additional taxes or charges incurred. (4) The term “early redemption amount” refers to the amount calculated based on the bond's face value plus an interest compensation amount at an annual interest rate of 1%, calculated on a semi-annual basis. The early redemption amount shall be	The Company has to redeem the bond early in the following situations: (1) During the period starting from 3 years after the bond issuance date to the maturity date, if the closing price of the Company's common shares listed on the Taiwan Stock Exchange reaches 130% or more of the total obtained by multiplying the early redemption amount (as defined below) by the prevailing conversion price and dividing by the denomination, for at least 20 out of 30 consecutive trading days, the Company may redeem all or part of the bonds at the early redemption amount. (2) When 90% or more of the bonds have been redeemed, converted by bondholders, repurchased and retired, the Company may redeem all remaining outstanding bonds at the early redemption amount. (3) In the event of changes to taxation laws in the Republic of China resulting in increased tax burdens, additional interest expenses, or increased costs for the Company due to the bonds after the issuance date, the Company may redeem all bonds early at the early redemption amount. Bondholders may choose not to have their bonds redeemed. However, they shall not be entitled to request the issuing company to bear any additional taxes or charges incurred. (4) The term “early redemption amount” refers to the amount calculated based on the bond's face value plus an interest compensation amount at an annual interest rate of 0%, calculated on a semi-annual basis. The early redemption amount shall be converted into New Taiwan Dollars using a fixed exchange rate, and reconverted into U.S. Dollars for repayment (referring to the prevailing exchange rate of Taipei Forex Inc. at 11:00 a.m. on the date of

Type of Corporate Bond		1st Unsecured Corporate Bond issue in 2021	1st Overseas Unsecured Convertible Bond	2nd Overseas Unsecured Convertible Bond
			converted into New Taiwan Dollars using a fixed exchange rate, and reconverted into U.S. Dollars for repayment (referring to the prevailing exchange rate of Taipei Forex Inc. at 11:00 a.m. on the date of redemption).	redemption).
Restrictive clause		None	None	None
Name of credit rating agency, rating date, rating of corporate bonds		Name of credit rating agency: Taiwan Ratings Rating date: 2020.09.01 Rating of Corporate Bonds: twA	N/A	N/A
Other rights attached	As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities	N/A	None	None
	Issuance and conversion (exchange or subscription) method	None	Please refer to the Market Observation Post System's website at (https://mops.twse.com.tw/mops/web/index)	Please refer to the Market Observation Post System's website at (https://mops.twse.com.tw/mops/web/index)
Issuance and conversion, exchange or subscription method, issuing condition dilution, and impact on existing shareholders' equity		None	If all of the unsecured overseas convertible bonds issued are fully converted into common shares at the post-issuance conversion price, the resulting dilution to the equity interest of existing shareholders would be approximately 3.26%. The impact on existing shareholders' equity dilution is considered to be limited.	If all of the unsecured overseas convertible bonds issued are fully converted into common shares at the post-issuance conversion price, the resulting dilution to the equity interest of existing shareholders would be approximately 7.43%. The impact on existing shareholders' equity dilution is considered to be limited.
Transfer agent		None	None	None

(II) Information on convertible bonds:

Type of corporate bond		1st Overseas Unsecured Convertible Bond	
Item \ Year		2025	2026 (Up to March 31)
Convertible bonds	Highest	162.172	157.246
	Lowest	97.839	116.729
	Average	123.243	134.674
Conversion price		NT 3,220.62 /NT3,123.97	NT$3,123.97
Issue date and prevailing conversion price		Issued on July 17, 2024 Conversion Price at Issuance: NT$3,220.62	
Methods of conversion obligations fulfillment		Issuance of new shares	

Type of corporate bond		2nd Overseas Unsecured Convertible Bond	
Item \ Year		2025	2026 (Up to March 31)
Convertible bonds	Highest	-	-
	Lowest	-	-
	Average	-	-
Conversion price		-	-
Issue date and prevailing conversion price		Issued on April 1, 2026 Conversion Price at Issuance: NT4,286.40	
Methods of conversion obligations fulfillment		Issuance of new shares	

(III) Information on exchangeable bonds: None.
(IV) Status of shelf registration system: None.
(V) Information on corporate bonds with warrants: None.

III. Issuance of preferred shares: None.

IV. Issuance of global depository receipts

March 31, 2026

Item \ Issue date	2024.07.10
Issue date	2024.07.10
Issuing and transaction location	Luxembourg Stock Exchange
Issue amount	US$836,550,000
Unit par value (NT$)	USD 76.05 per unit
Total issue units	11,000,000 units of global depository receipts represent a total of 11,000,000 common shares
Sources of securities represented	The securities represented by the global depository receipts were issued through capital increase in case of 11,000,000 common shares of the Company.
Amount of securities represented	Each unit of global depository receipts represent 1 of the Company's common shares
Rights and obligations of depository receipt holders	Details of the depository receipt agreement are as follows: (I) Exercise of voting rights: Unless otherwise specified by applicable laws and regulations, holders of global depositary receipts may exercise the voting rights of common shares of the Company represented by the global depositary receipts, in accordance with the relevant laws of the Republic of China and regulations of the depositary agreement. (II) Dividends, preemptive rights, and other entitlements: Unless otherwise specified in the depositary agreement, global depositary receipt holders shall be entitled to the same dividend distributions (whether in cash or stock) and other rights as shareholders of Wiwynn's common shares. If the Company distributes stock dividends or perform other share distributions in the future, the depositary has to follow the depositary agreement and related laws and regulations, issue global depositary receipts to existing holders in proportion to their original holdings, or increase the number of common shares represented by each global depositary receipts within the extent permitted by the law, or sell the according stock dividends on behalf of global depositary receipt holders and distribute the net proceeds (after deducting taxes and related expenses) to global depositary receipt holders on a pro rata basis. When the Company increase capital in cash or issue other stock options, global depositary receipt holders who are in compliance with the laws of Republic of China and other related legal regulations, shall be entitled to to the same preemptive rights as the Company's common shareholders. The depositary should provide related rights to the global depositary receipt holders rights, or sell the rights on behalf of the global depositary receipt holders and distribute the net proceeds (after deduction of taxes and relevant expenses) in proportion to their holdings, within the scope permitted under the laws of the Republic of China and other related regulations.
Consignee	None
The depositary	Citibank, N.A.
Custodian	Citibank Taiwan Limited
Outstanding Balance	0
Allocation of expenses related to the issuance and duration of global depositary receipts	1. Expenses related to the issuance of global depositary receipts: All expenses related to the issuance of the global depositary receipts, including legal fees, listing fees, financial advisory fees, and other related costs, shall be borne by the issuing company, unless specified in related laws and regulations, or agreed between the issuing company, the lead underwriters, and the depositary.

			2. Expenses incurred during the term: Unless specified in related laws and regulations, or agreed between the issuing company, the lead underwriters, and the depositary, all expenses incurred during the term of the global depositary receipts, including information disclosure and other expenses, shall be borne by the issuing company.
Key provision items of the depository receipt agreement and custody agreement			The depositary acts on behalf of the global depositary receipt holders in exercising rights and fulfilling obligations, while the custodian is responsible for the safekeeping of the common shares represented by the global depositary receipts.
Per unit market price	2025	Highest	USD152.00
		Lowest	USD47.60
		Average	USD93.03
	Current fiscal year up to March 31, 2026	Highest	USD148
		Lowest	USD103
		Average	USD122.80

V. Issuance of employee stock options: None.

VI. Issuance of restricted stock awards: None.

VII. Merger, acquisition, and spin-off:

On November 14, 2024, the Board of Directors resolved to undertake a business spin-off as part of an organizational restructuring. The Company's Tainan Branch's operations, assets, and liabilities were, as of the spin-off effective date, transferred in accordance with applicable laws to Wiwynn Intelligent Manufacturing Co., Ltd. ("Wiwynn Intelligent Manufacturing"), a wholly owned existing subsidiary of the Company.

This spin-off is intended to enhance functional specialization, streamline management processes, and improve operational efficiency and market competitiveness. As an internal group restructuring, it does not change the overall economic substance or allocation of benefits. The business value transferred in the spin-off amounted to NT$10,000,000 thousand, based on the carrying amounts presented in the Company's pro forma financial statements as of September 30, 2024. As consideration, 50,000,000 ordinary shares issued by Wiwynn Intelligent Manufacturing were received at NT$200 per share (with a par value of NT$10 per share).

This spin-off did not involve any external fundraising or borrowings, nor was any material capital utilization plan established. Accordingly, there is no execution status of any relevant capital utilization plan to be disclosed.

VIII. Implementation of the Company's capital allocation plans:

Item	Fund raised	Capital allocation plans	Implementation status
1st Overseas Unsecured Convertible Bonds	USD$600,000 thousand	Procurement in foreign currency	The funds raised from the 1st overseas convertible bonds issued by the Company on July 17, 2024, were entirely used for procurement in foreign currency. Additionally, due to an increase in actual payments

			for foreign currency procurement, the execution progress was ahead of schedule. However, in terms of the benefits of interest expense savings, there was no significant difference between the projected benefits and actual achievements.
2nd Overseas Unsecured Convertible Bonds	USD$2,000,000 thousand	Procurement in foreign currency	The funds raised from the 2nd overseas convertible bonds issued by the Company on April 1, 2026, were used as planned for procurement in foreign currency, and the execution progress met expectations. In terms of the benefits of interest expense savings, there was no significant difference between the projected benefits and actual achievements.
2024 ordinary share issuance via capital increase in cash participating in issuing global depository receipts	USD$836,550 thousand	Procurement in foreign currency	The funds raised from the 2024 ordinary share issuance via capital increase in cash participating in issuing global depository receipts were entirely used for procurement in foreign currency. Additionally, due to an increase in actual payments for foreign currency procurement, the execution progress was ahead of schedule. However, in terms of the benefits of interest expense savings, there was no significant difference between the projected benefits and actual achievements.

Chapter IV Overview of business operations

I. Description of the business

(I) Scope of the business

1. Main content of the Company's business

The main business items of the Company include the research, development, design, manufacturing, testing, and sales of the following products, semi-products & the peripheral equipment, and components:

(1) Computers and Computing Peripheral Equipment
(2) Electronic components.
(3) Data storage media.
(4) Electric Appliance and Audiovisual Electric Products
(5) Computer Software
(6) International trade
(7) Management Consulting Services
(8) Information Software Services
(9) Data processing service.

2. Percentage of business revenue

Unit: NT$ thousand; %

Year / Type of product	2024		2025	
	Operating revenue Amount	Ratio	Operating revenue Amount	Ratio
Data center product	360,541,104	100%	950,663,310	100%

3. Current product (service) items

The Company is a supplier of cloud computing infrastructure solution and provides hyperscale data centers, high-quality computing and storage equipment as well as system integration solutions. Currently, our main products and service items are as listed below:

(1) 21" Series
  A. Multi-node computing server
  B. Storage server
  C. Server
(2) 19" Series
  A. Edge/ AI computing platform
  B. Multi-node computing server
  C. Multi-purpose computing server
(3) Server accessory
(4) Software and services

4. Scheduled new products (services) development

(1) Cloud computing and storage server development
(2) Data center rack integration solutions
(3) Cloud AI server development with GPU and ASIC
(4) AI cluster large language model training and AI agent deployment integrated solution
(5) Thermal solutions with artificial intelligence application

(6) High-efficiency power integration solution
(7) Early-stage development collaboration with ASIC designers
(8) AI inference server

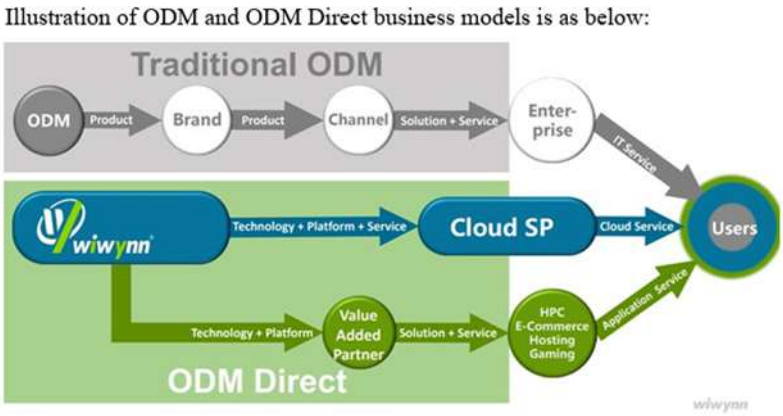
(II) Overview of the industry

1. Current status and development

Servers are a IT computing product in the enterprise-level, and their life cycle is longer than consumer products like personal computer. However, the main demand is from rapidly growing cloud computing and generative AI application. It urges cloud service providers to invest in the establishment of data centers and the expansion of relevant IT equipment and promote the purchase demand on servers. In addition, the transition and upgrade between new and legacy computing platforms, such as CPU and GPU platforms, have enhanced computing performance and data transmission efficiency, thereby also driving demand for system replacement.

Our main customers are international hyperscale data centers. Possessed IT equipment demanded by many data centers and capability of development and design, we have developed a steady business model of server ODM-Direct Sales with server manufacturers. ODM-Direct Sales helps to enter the market in the shortest time with high flexibility and agility to changes. It offers better flexibility and scalability and provides excellent performance for workload and energy optimization and is able to hugely reduce the total cost of ownership (TCO) on IT equipment for data centers. Benefited from the expansion of hyperscale data center promoted by the increasing demand on cloud services, the ratio of shipment on the model of "ODM-Direct Sales" in global markets is enhancing every year.

Illustration of ODM and ODM Direct business models is as below:



Wiwynn provides IT equipment and rack system integration service to hyperscale data centers. With abundant experience accumulated from working with the industry and the excellent R&D team, we provide services to world-leading cloud service providers in an innovative business model.

Manufacturers in the server production industry mainly take orders from international brands for production or manufacture customized servers for cloud service providers. Manufacturers shipped in white label or private brand mainly

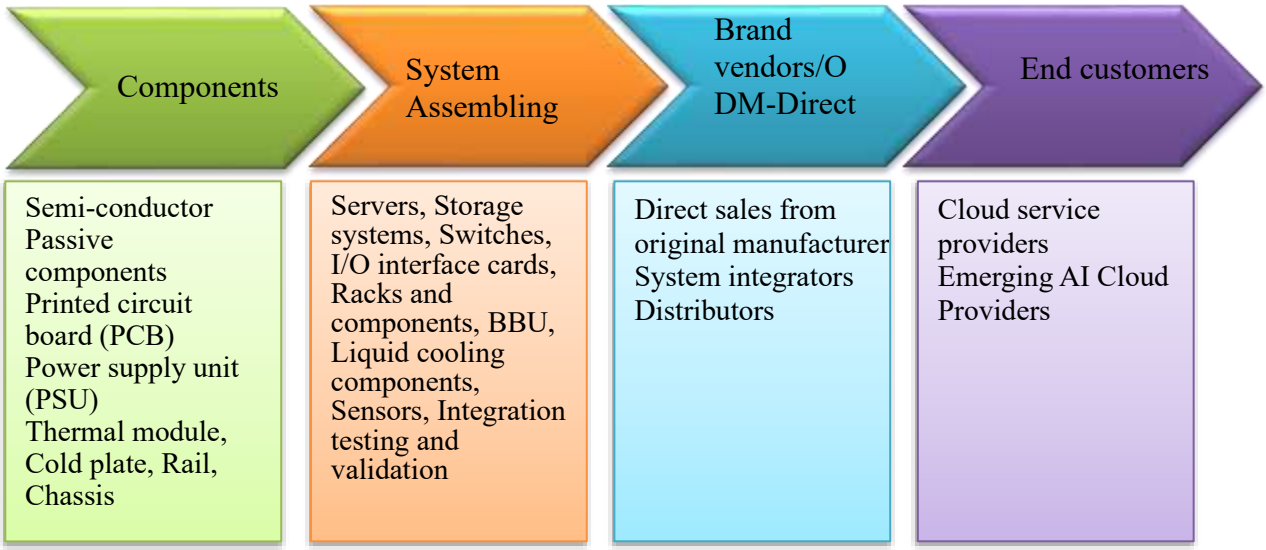
sell servers to enterprise users, and they have higher requirements in quality and stability. With the advancement of the technical level, it requires high integration and testing abilities. It also increases the threshold of vendors in the assembly industry and creates entry barriers. Manufacturers in the server production industry mainly take orders from international brands for production or manufacture customized servers for cloud service providers. Manufacturers shipped in white label or private brand mainly sell servers to enterprise users, and they have higher requirements in quality and stability. With the advancement of the technical level, it requires high integration and testing abilities. It also increases the threshold of vendors in the assembly industry and creates entry barriers. Server manufacturers in Taiwan have advantages in design, production, and complete industrial clusters. The shipment of servers in Taiwan accounts for more than 90% of that all over the world.

In recent years, global server shipment trends indicate that generative AI and large language models (LLMs) have driven the industry into a computing power arms race. Major cloud service providers (CSPs) are actively deploying AI servers equipped with high-performance GPUs and application-specific integrated circuits (ASICs), driving upgrades in ancillary infrastructure such as liquid cooling and high-density power supply systems. The strong demand for computing power driven by AI has also attracted emerging neocloud operators to enter the market and develop data centers dedicated to AI applications. At the same time, governments and large enterprises across various countries are increasingly establishing local data centers to ensure data sovereignty, and the trend of "Sovereign AI" has emerged starting from 2025. Neocloud and Sovereign AI have become new growth drivers for procurement demand.

In addition, leading semiconductor companies continue to launch new platforms with enhanced computational efficiency, integrating high-speed interconnects and high-bandwidth memory (HBM). These new platforms significantly improve data center computing efficiency (performance per watt) and energy efficiency, thereby driving data center equipment upgrades. As AI technology extends from the cloud to the edge, AI applications such as AI agents, smart manufacturing, and humanoid robotics are moving toward commercialization. These developments are expected to further drive long-term server demand and sustain strong growth in the overall server market.

2. The links between the upstream, midstream, and downstream segments of the industry supply chain

Analysis of industry value chain in cloud and AI servers - the diagram of industry value chain structure among components in upstream, system assembling in midstream, and brand manufacturers and ODM Direct in downstream is shown as below:



3. Development trends and competitions of products

With excellent virtualization services and high scalability, cloud computing architecture can support more workloads than traditional data centers as well as significantly enhance management flexibility. Therefore, more and more enterprises transfer their core business to cloud data center. It promotes the rapid growth of cloud traffic. The Company actively invests in technology development, maintains close collaboration with technology partners, and participates in industry organizations such as the Open Compute Project (OCP) to accelerate product development efficiency while ensuring compatibility and interoperability. This strategy enables the Company's products to precisely penetrate international markets and serves as a core competitive advantage in marketing to global hyperscale data centers.

AI technology has evolved from model development into a diversified phase of commercial deployment. With the continuous advancement of large language models (LLMs), such as ChatGPT and Llama, and AI agents, the industry is not only driving substantial computing demand for large-scale AI training and inference, but also accelerating innovation and transformation in server compute density, high-speed signal transmission, and power efficiency technologies.

The Company focuses on high-performance and high-quality cloud and AI servers, and provides highly integrated rack-level solutions. Through an ODM-Direct model, it delivers customized products and system integration services to cloud service providers (CSPs), enabling workload optimization and improved total cost of ownership (TCO). The Company continues to invest in forward-looking technologies and collaborates with global key partners to accelerate the commercialization of x86 and ARM-based CPUs, GPUs, and AI application-specific integrated circuits (ASICs), fully addressing the deployment needs of large-scale cloud AI computing clusters.

Power delivery and thermal management technologies are critical to improving energy efficiency in data centers. In addition to investing in the development of energy-efficient and modular products, the Company enhances value-added

capabilities through its strong system integration expertise. In the area of thermal management, Wiwynn has fully deployed advanced liquid cooling technologies, including direct liquid cooling (DLC), immersion cooling, and single- and two-phase cooling technologies, to meet the thermal dissipation requirements of kilowatt-level high-power chips. In terms of choice of coolant, in addition to traditional coolants, the Company has partnered with Intel to introduce Super Fluid technology, and co-developed related technologies. Meanwhile, the Company incorporates Open Compute Project (OCP) design principles across its product portfolio, helping customers achieve higher power efficiency, simplified architecture, and easier maintenance in their operations.

As generative AI models continue to scale in both size and computing demand, high-speed direct interconnect technologies between AI GPUs and ASICs (scale-up), as well as network architectures for inter-server cluster expansion (scale-out), have become critical enablers for enhancing system computing performance. In addition to continuously investing in mainstream high-speed signal transmission technologies, the Company also collaborates with global optical communication leaders to develop co-packaged optics (CPO) technologies. Through the high-level integration of optical signaling, the Company aims to overcome the limitations of traditional electrical transmission, enabling ultra-high bandwidth, ultra-low latency, and reduced transmission loss in optical communications. This in turn supports large-scale scaling of AI GPUs and ASICs while improving energy efficiency. These initiatives are designed to meet the demand for extreme compute density and high-speed interconnects in AI-era cloud infrastructure, thereby driving the development of next-generation AI data centers.

Sustainability initiatives, such as the adoption of renewable energy, low power consumption hardware, smart energy management, and shared computing resources, that reduce carbon emissions and energy consumption are the focus of industries. As regulatory authorities and the market place more emphasis on sustainability, large scale cloud data centers are actively progressing towards sustainable operations and green data center development, while publishing environmental impact reports. In terms of product development, the Company continues to enhance thermal and power efficiency through innovative technologies and introduces the use of recycled plastics. During manufacturing and operational processes, the Company also increases the use of renewable energy and collaborate with our customers with innovative approaches to drive sustainable development across the industry.

(III)Overview of technology and R&D

1. **The expense of R&D invested by the Company in the most recent fiscal year and during the current year up to the publication date of the annual report:**

Unit: NT$ thousand; %

Item	2024	2025
R&D expenses	6,043,881	9,417,892
Net operating revenue	360,541,104	950,663,310
Ratio to net operating revenue	1.68%	0.99%

2. **Number of R&D personnel in the Company and their educational background:**

Unit: person(s)

Educational background	2024	2025
PhD	13	15
Master	876	1,126
College/ University	935	1,249
Below senior high school (included)	84	108
Total	1,908	2,498

3. **Technology or products developed (in the most recent fiscal year and up to the publication date of the annual report):**

Year	R&D results	Description
2024	New generation multi-node computing server	The server platform is designed based on the OCP standards. Each chassis supports up to 8 single slot (1S) blade servers and shares network interface cards and power supplies, all managed by a single Baseboard Management Controller (BMC) and multiple servers. The platform is compatible with OCP 3.0 NIC and supports up to four NICs, providing high-speed Ethernet connectivity to top-of-rack (TOR) switches. The platform adopts flexible multi-modular design, expanding the design capacity while providing front and rear expansion functions for enhancing IO performance or serving as high-speed storage. Through replacing adjacent server blades, it can accommodate to diverse workload demand of data centers under the same platform. The core of OCP is also on its support for front-end operation and maintenance, which improves the maintainability of multi-node servers.
	Next generation disaggregated flash storage server based on the OCP Yosemite platform	The next generation disaggregated flash storage server design structure updated aims to better support the emerging software applications such as Hypernode, AI training, and to continue to serve the existing demand for flash Warm Storage. The previous generation disaggregated flash storage server had performance bottlenecks. The new design helps mitigate these bottlenecks, and significantly improves the performances across different dimensions. The performance upgrade includes IOPS/TB, Power/TB, and $/TB. The entire server design is based on the mass-produced OCP Yosemite platform, with a 4U variant of the flash storage server added. Each server can accommodate up to 16 flash memory drives that are of high speed, high capacity and

Year	R&D results	Description
		of latest specification of E1.S form factor, where one chassis can install 3 servers.
	GB200 NVL72 AI server rack	GB200 NVL72 follows the standards of NVIDIA. A single rack integrates 72 NVIDIA latest B200, and are scaled up and interconnected through NVLink 5.0 Switch, NVIDIA's high-speed GPU interconnect technology. The CPU component uses NVIDIA's ARM CPU Grace, with CPU-to-GPU ratio maintained at 1:2, and each CPU is installed within a same module. In addition to the rack interconnectivity among the 72 GPUs, the system built-in 400 Gbps high-speed Ethernet or InfiniBand networking capabilities can also be scaled out with more GPU of different racks as AI Super PoD via Ethernet or InfiniBand switches. GPU with high computing power requires heat dissipation with high efficiency. GB200 server uses liquid cooling plate for liquid cooling. The design of rack is also significantly different from the traditional air-cooling systems, which uses the OCT elements such as 48V direct busbar power cooling for power supply, with circular liquid cooling connection design with Cooling Distribution Uni (CDU) to facilitate effective heat exchange.
	AI ASIC server and integrated rack	Language model and generative AI have rapidly developed over the past 2 years and become the axis of development across industries. The development of AI requires AI server, and the core of AI server is GPU. Other than GPU, AI ASIC is welcomed by many users as well. As large language model generative AI requires very high computing power, the design of traditional single point server can no longer fulfill the demand. The system adopts a disaggregated AI server structural design, with AI computing power provided by ASIC. As disaggregated design is used, CPU and ASIC must be interconnected at the rack level, as well as between ASIC and ASIC. Additionally, high-speed networking is required to connect with other disaggregated AI servers across racks. The rack design utilizes a variety of interconnect technologies to meet these requirements.
From fiscal year 2025 to the date of issuance of this Annual Report	Next-Generation (Double-Wide AI Rack Architecture)	In response to the challenges posed by custom AI ASIC chip dimensions and single-chip power consumption exceeding kilowatt levels, traditional rack-level power delivery and thermal management have approached physical limitations. To address these constraints, the Company has introduced a Double-Wide Rack Architecture, expanding the width of conventional Open Compute Project (OCP) ORV3 racks to accommodate large-scale accelerator modules such as AMD MI400. This architecture not only increases computing density but also ensures efficient scale-up interconnectivity among chips within the rack. In terms of thermal design, the double-wide configuration optimizes manifold routing for coolant distribution and integrates high-precision flow monitoring and leak detection systems, ensuring operational stability under ultra-high thermal density conditions. The power design features forward-compatible architecture, integrating existing 48V liquid-cooled busbars while supporting next-generation ±400V/800V high-voltage direct current (HVDC) systems. Through its modular design, it meets hyperscale data center requirements for next-generation high-density AI computing rack architectures.
	NVIDIA	The Company has launched the NVIDIA GB300 NVL72 fully

Year	R&D results	Description
	GB300 NVL72 AI Server Rack	liquid-cooled rack-scale AI system. The system integrates 72 NVIDIA Blackwell Ultra GPUs, delivering up to a 50x performance improvement in AI inference compared to the previous Hopper platform, and is equipped with over 20TB of HBM3e memory and NVIDIA ConnectX®-8 SuperNICs. Through deep integration with NVIDIA Quantum-X800 InfiniBand and Spectrum-X™ Ethernet networking platforms, the system achieves outstanding thermal efficiency and communication bandwidth at the rack level, fully supporting frontier applications such as AI reasoning, agentic AI, and advanced video inference workloads, thereby maximizing system-level computing performance.
	UMS100L Rack-Level Cooling Management System	The UMS100L is a proprietary rack-level cooling management system developed by the Company, specifically designed for direct liquid cooling (DLC) racks and data center facilities. It is compatible with various coolant distribution units (CDUs) and sidecar-based liquid cooling systems. The UMS100L provides advanced leak detection, real-time monitoring, and real-time control capabilities, ensuring the safety of critical data center equipment, while enabling data-driven decision-making to manage and optimize data center operations.

(IV) Long-term and short-term business development plans

1. Short-term business development plans

The Company will continue developing in the cloud industry and focus on strengthening customer relationships and product optimization as the focus of the Company's short-term business development.

(1) Customer relationship: Strengthening existing customer relationship and continuing providing customers the best total cost of ownership (TCO) & solutions that optimize workload to deliver defect-free and competitive products and services to customers on time for the maintenance of the long-term stable relationship.

(2) Product optimization and strategy:

A. High-performance computing: Assisting data centers to expand computing capability flexibly and rapidly and achieve high-performance cloud computing.

- Defining design rules and selecting the best solutions for future high-speed signal products, such as implementing new materials to optimize the quality of transmission signals. These high-speed signals include 800Gb and 1.6Tb Ethernet, and SerDes 224Gb.
- In response to UAL and UEC specifications and related vendor products, the system is designed to support interconnect technologies between GPUs/ASICs and CPUs for AI infrastructure. Through constructing environment for large AI Cluster, it is aimed to provide applications for generative AI and AI agents.

B. Power supply solutions: Along the demands of processing units, GPU, and RAM with better performance for cloud services, we aim to enhance energy utilization efficiency while continuing advancing power levels in order to further reduce electricity fees and operating costs in installing cooling systems. The optimal goal of IT infrastructure is to reduce the frequency of conversion and the losses generated. Continuing developing power supply

solutions that save energy more efficiently, such as implementing new voltage regulating power design to reduce power dissipation, optimize design space of circuit boards, and enhance power efficiency. The energy solutions include 400VDC or even up to 800VDC.

C. Developing advanced heat dissipation solutions suitable for cloud data centers to satisfy heat dissipation demands of high-power chips, achieve the effect of energy saving, and assist customers' performance in carbon reduction. It includes advanced heat dissipation management solutions, rack liquid cooling plate heat dissipation systems, Super Fluid heat dissipation technology, and two-phase liquid cooling plate technology design.

D. Deep learning and artificial intelligence: Development of a series of AI products that satisfy deep learning and real-time inference. Through the distributed and modular design, the latest high-speed transmission network infrastructure can be adopted. With the connection of several servers, we can provide the massive and flexible configuration of graphics processing unit (GPU) as well as reduce the switching costs for upgrading. Besides, we provide different types of AI server solutions. For the three-in-one of data, algorithm, and computing capacity, we apply data as the starting point, algorithm as the basis, and computing capacity as the driving force to assist customers analyze data and further obtain the results for decision making and analysis. Different products, no matter whether they are integrated or independent, are provided to process the non-image demands, such as automatic image analysis and comparison, generative pre-trained transformer, natural speech processing of language, 3D space, and recommendation analysis. Moreover, we offer multiple heat dissipation solutions on AI servers for customers to choose based on their demands to support diverse applications and process chips with higher efficiency of artificial intelligence to achieve highly efficient AI servers.

E. AI inference server AI inference server: Following the wave of AI pre-training systems deployed in cloud data centers for two consecutive years, investments in AI data centers are expected to increase continuously under the huge application demands. Meanwhile, the demand for AI inference will also play a critical role in AI application. Both cloud and user AI inference server should be the future development directions that deserve more attention.

F. The Company works with open community groups more closely and continues developing multiple hardware design orientation in OCP and IOWN community. Through the continuous strengthening and maturing in the open architecture, we expect to make the system even more open in order to speed up product development and facilitate technological innovation.

G. In addition to open-sourcing of hardware, the Company adopted OpenBMC for firmware and open source of open system firmware OSF for users to use more freely and to develop open-source hardware and firmware. The Company continues working with Intel, partners in the industry, and open-source communities to develop the support to open system firmware OSF on server and shares the performance of open source with open-source communities.

   Besides, in the development of Linux Foundation OpenBMC, the Company also launched on server of LF OpenBMC and successfully deployed them to customers' data centers. We will continue our development in the servers of new-generation CPU.

H. Modular design Modular design: The Company standardized the

transmission interface for different signal power supplies and fixed structure of components in the server. We further planned and designed corresponding modules to achieve product modular design. The advantages of the modular design allow the same series of products supporting different system conflagration more flexibly and provide more flexible choices for data centers. In addition, the high interoperability of modules saves time in designing new modules and the development of new molds. It further reduces product development costs, and the original system cases and modules can be recycled and reused when the product is replaced.

2. Mid-term and long -term business development plans

(1) Marketing strategy

A. Continuing strengthening and expanding logistics and operating capability in product delivery to every corner of the world providing complete after-sales service.
B. Other than the target customers of global cloud service providers, we continue developing potential customers to expand our market share.
C. Cooperating with production and marketing strategies to strengthen the integration ability of global supply chain and ensure sustainable competitiveness.

(2) Product strategy

A. Based on the experience accumulated in the past and solid technology, we continue strengthening product development ability and speed, production quality, and controlling ability in delivery.
B. Continuing developing customized and diverse service items required by customers.
C. Continuing innovation and developing R&D technology. We expand existing cloud products and the competitiveness of the technology with forward-looking technology and R&D of innovative application, implementation of product design, mass production investigation, and systematic management in order to satisfy the growing high-performance computing demand from data centers and ensure the competitive capability of our core technology and our customers' business.
D. Implementing the execution of the Company's quality policies; that is, "deliver defect-free and competitive products and services to customers on time" to provide customers high quality products and excellent technology and services in order to maintain market competitiveness.
E. Performing corporate social responsibility and friendly environment fully as well as collaborating with suppliers to refuse using hazardous substances to the environment and to produce products with low energy consumption.
F. We will continue to monitor the development of AI technologies, such as semiconductor manufacturing process and AI chip advancements brought by new packaging technologies, as well as the data center infrastructural changes brought by advancements of chips, to provide the most suitable integrated solutions for our customers.
G. Focus on long-term technology development, such as Quantum Computing and Co-Packaged Optics, actively participate in technology forums, and engage with industry partners to explore collaboration opportunities.

(3) Operating and financial strategies

A. In cooperation of the growth of the Company's operating scale, the financial structure and company structure is enhanced through the variety of fund-raising channels in the capital market, and the Company is moving towards the development of a large-scale enterprise steadily.
B. Strengthening educational training and cultivating excellent talents to respond to the human resources required for the growth of the Company.
C. Creating the effect of multiplication through the work allocation, sales, and services in the re-invested companies.
D. Creating an excellent enterprise that meets corporate governance and implements integrity management.

II. Overview of the market as well as the production and marketing situation

(I) Market analysis

1. The geographic areas where the main products (services) are provided (supplied)

The Company's revenue by regions in the most recent two years and the state of ratio:

Unit: NT$ thousand

Region \ Year		2024		2025	
		Amount	Ratio	Amount	Ratio
Domestic		641,954	0.18%	1,489,647	0.16%
Overseas	America	276,484,780	76.69%	780,703,747	82.12%
	Europe	48,708,293	13.51%	85,544,384	9.00%
	Asia	29,180,724	8.09%	50,351,022	5.30%
	Others	5,525,353	1.53%	32,574,510	3.43%
	Sub-total	359,899,150	99.82%	949,173,663	99.84%
Total		360,541,104	100.00%	950,663,310	100.00%

2. Market Share

As of the fourth quarter of 2025, the Company's products had been shipped to more than 750 hyperscale data centers worldwide. Through the ODM Direct Sales business model, the Company has established a solid position in the primary hyperscale data center supply chain. As global investments in data centers continue to increase, the Company provides high-performance and highly scalable products to meet the diverse workload requirements of large cloud service providers and actively captures opportunities arising from accelerated AI computing demand.

According to the Worldwide Quarterly Server Tracker published by International Data Corporation (IDC) for the fourth quarter of 2025, global server shipments in 2025 reached approximately 16.78 million units, of which ODM-Direct servers accounted for approximately 7.7 million units. Based on the Company's internally assessed server shipment volume for fiscal year 2025, the Company accounted for more than 10% of global server shipments and nearly 30% of global ODM-Direct server shipments during the year.

Leveraging years of industry experience, the Company has become one of the major suppliers to international hyperscale data centers and has established a strong competitive position in the market. Building on this foundation, the Company will continue to expand its product portfolio and deepen and broaden its customer base.

3. Demand and supply conditions for the market in the future, and the potential of market's growth

With the flourishing development in the technology and application related to AI, high speed network and IoT, it brings continuous growth on the demand and scale of global network and cloud data processing.

In response to the rapid growth of demands in cloud application and generative AI, cloud service providers also continue investing in the

construction of data centers as well as expanding and upgrading relevant IT equipment. According to Quarterly Enterprise Infrastructure Tracker - Buyer & Cloud Deployment Forecast at International Data Corporation (IDC), it predicts in Q3 2024 that the expenditure of global cloud IT infrastructure will grow from US$192 billion in 2024 to US$325.5 billion in 2028. The compound annual growth rate (CAGR) will be 35%, which accounts for 89% of the total IT infrastructure expenditure in 2028.

The breakthrough of generative AI and emergence of large-scale language model make the use of AI more approachable and closer to people. In addition to emerging AI applications, traditional services started to introduce AI assistance as well. In the future, with the continued rapid development of model technologies and applications, the demand for model training and inference will greatly increase, leading to continuous growth in the demand for computing power.

According to a 2025 forecast by research firm Omdia, the global AI server market is expected to grow from US$154 billion in 2024 to US$756 billion in 2030, representing a compound annual growth rate (CAGR) of 30%. Major cloud service providers, emerging AI cloud suppliers, and AI sovereign cloud suppliers are optimistic about the growing demand for AI computing power. They are actively expanding their deployments, further driving the development and application of AI technologies in speeding up computing.

4. Competitive niche

(1)In-depth insights regarding market and technology development:

Most of the Company's downstream customers and upstream suppliers are international industry leaders, enabling the Company to capture first-hand insights into both demand-side dynamics and technology supply-side trends. In addition, the Company actively participates in industry standards organizations, which are also composed of customers and suppliers. This allows the Company to engage in fundamental research and proof-of-concept (POC) development before technologies reach maturity, and to rapidly scale adoption when market demand emerges, thereby securing a first-mover advantage.

(2)R&D capability that is industry-leading and competitive:

The Company identifies market demand and leverages innovative technologies to lead new product development trends, providing highly customized solutions for hyperscale data centers. It possesses end-to-end technical integration capabilities ranging from server design and system integration to large-scale L10/L11 rack-level delivery, and delivers optimized IT solutions that enable the best total cost of ownership (TCO) and workload efficiency for data centers. The Company's quality and technological capabilities are highly recognized and well received by customers.

(3)Strong and steady customer relationship:

The Company continues developing products that meet high computing performance and efficient use of power supply to satisfy customers' demands. We maintain good interaction with customers and have become an important working partner for customers in the cloud service business.

(4)Close cooperation with suppliers:

The Company maintains strategic alliance relationships of long-term cooperation with main material suppliers and continues keeping good interaction with suppliers to ensure the latest technology can be implemented rapidly and stable source and quality of supplies in order to respond to fast-growing market demands.

(5)Global logistics service:

In recent years, the Company has continued to strengthen its local presence worldwide, supporting global data center shipment and deployment needs through its manufacturing network across Taiwan, the United States, Mexico, Malaysia, and the Czech Republic. As of the end of 2025, the Company's products have been deployed in more than 750 hyperscale data centers worldwide. The Company provides end-to-end solutions covering product design, integration, optimization, deployment, and after-sales services. This integrated one-stop service effectively enhances overall efficiency and productivity, delivering precise, timely, and customer-centric solutions.

5. Positive and negative factors for future development, and the response to such factors

(1) Positive factors

A. Flourishing development of the cloud industry

Along with the development of technology in generative AI, AI agents, internet of things, smart VR/AR, and 5G, business opportunities on various cloud applications are unlimited. It will keep driving the flourishing development of cloud industry.

B. Excellent R&D capability:

The Company has always focused on research and development, and the R&D expense in 2023 and 2024 increased NT$4,018,816 thousand and NT$6,043,881 thousand respectively. Other than continuing budgeting R&D expenses and introducing advanced technology, we also work hard in cultivating and recruiting excellent R&D talents. To enhance R&D capability and grasp essential technology, our Company established a R&D and Experiment Center in Tainan to carry out new product verification and trail (mass) production and strengthen our R&D capabilities in order to attract more business opportunities.

C. Upstream and downstream working partners:

The Company works with upstream and downstream suppliers closely to integrate product application with technology and provide customers with complete solutions.

(2) Negative factors

A. The market is getting more and more competitive, and the industry is changing rapidly.

<u>Coping strategies:</u>

- The Company continues developing the current market for large-scale

data centers in depth, expanding business scale, and coordinating our ability in cooperation and integration with the expectation of achieving a win-win situation with customers in terms of business cooperation.

- The Company continues working with technical partners closely to ensure the advantages of our products and product launch schedules.
- The Company actively invests in cooperation and development related to AI and edge computing and extends server products to a wider application field.

B. Excessive concentration of customers

Coping strategies:

- Our customers are all world-leading large enterprises that provide stable demands to wide users in global markets. They maintain a good working relationship with the Company. We have implemented proper control of relevant operating risks.
- We continue cooperating with network communities, cloud computing, emerging AI cloud providers, equipment providers, and third-party service developers to offer open or optimized solutions to our working partners or customers and speed up their time spent in development, deployment or network upgrade. The Company carries a spirit of professionalism and service to provide our customers with comprehensive solutions.

C. The main business is exporting, and the change in the foreign exchange rate affects the Company's revenue and profits.

Coping strategies:

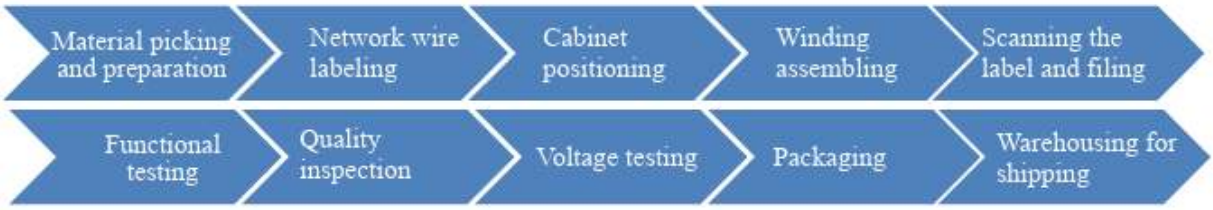
- The Company uses USD as the currency for procurement and sales, and it can offset the impact of changes in the exchange rate on revenue and cost naturally.
- We pay attention to the real-time information on the exchange rate. Through relevant foreign exchange rate hedging measures, we appropriately avoid the risks of the exchange rate.
- We adjust the allocation of foreign currency assets and liabilities as well as flexibly adjust the holding position of US dollar. Depending on the fund demand and exchange rate fluctuation, we will decide proper time for settlement of exchange, payment arrangement, and repayment of loans in foreign currency.

(II) Important application of the main product and the manufacturing process

1. Important application of the main product

Main product	Application
Data center product	IT equipment for business data computing, storage, AI, and liquid cooling

2. Manufacturing processes of main products



(III)Supply situation for major raw materials

Material	Sources	Status of supply
CPU	USA	Good
DRAM	USA, Korea	Good
HDD/SSD	USA	Good
Data center product	Taiwan	Good

(IV) Suppliers and clients accounting for 10 percent or more of the Company's total procurement (sales) amount in either of the most recent two fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures

1. Information of main suppliers in the most recent two fiscal years

Unit: NT$ thousand

Item	2024				2025				2026 (up to March 31)			
	Name	Amount	Percentage of annual net purchases (%)	Relation with Issuer	Name	Amount	Percentage of annual net purchases (%)	Relation with Issuer	Name	Amount	Percentage of net purchases up to the preceding quarter of the current fiscal year (%)	Relation with Issuer
1	Supplier C	55,488,515	14.69	None	Supplier F	305,156,781	33.34	None	(Note)			
2	Supplier F	46,733,175	12.37	None	Supplier C	91,333,314	9.98	None				
3	Wistron Corporation	44,692,006	11.83	The Company's Parent Company	Wistron Corporation	74,078,055	8.09	The Company's Parent Company				
4	Supplier D	25,022,435	6.62	None	Supplier E	39,752,164	4.34	None				
	Others	205,869,775	54.49		Others	404,884,018	44.25					
	Net total	377,805,906	100.00		Net total	915,204,332	100.00					

Note: Up to the publication date of the Company's annual report, the quarterly report for Q1 in 2025 has not been reviewed by CPAs.

Reasons of the increases or decreases:
In 2024, the Company increased the purchase amount from Supplier C and Supplier F. The suppliers are designated by customers, and the increase in purchase amount was due to the increase in customer demand.

2. Information of main customers in the most recent two fiscal years

Unit: NT$ thousand

Item	2024				2025				2026 (up to March 31)			
	Name	Amount	Percentage of annual net sales (%)	Relation with Issuer	Name	Amount	Percentage of annual net sales (%)	Relation with Issuer	Name	Amount	Percentage of net purchases up to the preceding quarter of the current fiscal year (%)	Relation with Issuer
1	Client L	151,457,337	42.01	None	Client N	394,284,477	41.48	None	(Note)			
2	Client N	58,665,345	16.27	None	Client L	247,431,424	26.03	None				
3	Client A	50,707,387	14.07	None	Client A	99,194,482	10.43	None				
4	client Q	8,656,961	2.40	None	Client T	24,610,586	2.59	None				
5	Client S	7,254,809	2.01	None	Client S	21,136,602	2.22	None				
	Others	83,799,265	23.24	None	Others	164,005,739	17.25	None				
	Net total	360,541,104	100.00		Net total	950,663,310	100.00					

Note: Up to the publication date of the Company's annual report, the quarterly report for Q1 in 2025 has not been reviewed by CPAs.

Reasons of the increases or decreases:
Because of the increase of installation demands on data center in 2025 and increase in server shipment, our revenue increased accordingly.

III. Information of employees and staff in the most recent two fiscal years and up to the publication date of the annual report:

March 31, 2026

Year		2024	2025	From the beginning of the current year to the date of publication of this Annual Report
Type of employees	Sales	106	123	125
	Engineering	1,908	2,498	2,672
	Operational support	622	810	899
	Direct personnel	7,999	12,460	14,111
	Total	10,635	15,891	17,807
Average Age		32.63	32.1	31.95
Average Years of Service		2.68	2.41	2.31
Historical distribution ratio	PhD	0.13%	0.10%	0.10%
	Master	10.35%	8.81%	8.26%
	Bachelor's Degree	39.04%	35.76%	34.88%
	Senior High School	27.41%	34.08%	36.64%
	Below Senior High School	23.07%	21.25%	20.12%

IV. Disbursements for environmental protection

Any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: None.

V. Labor relations

(I) Employee benefit plans, continuing education, training, retirement systems, and the status of the implementation as well as the status of labor management agreements and measures for preserving employees' rights and interests:

1. Employee benefit plans

Compensation and incentives

(1) The Company offers market-competitive compensation based on local labor market conditions and provides performance-based bonuses in line with overall operating results. This approach is intended to encourage employees' long-term contributions and promote mutual growth between employees and the Company.
(2) The Company implements an employee stock ownership trust plan, under which employees may voluntarily participate in accordance with the plan rules. The program is designed to cultivate long-term saving habits, accumulate wealth, and share in the Company's operating results.

Work Experience

(1) The Company promotes flexible working hours and hybrid work arrangements to establish a more flexible and efficient working model.
(2) Paid vitality leave and paid volunteer leave (8 hours per year) are provided to support employees in maintaining work-life balance and engaging in social participation.
(3) Regular company-wide events and diverse employee clubs are organized to enhance cross-departmental interaction and team cohesion.
(4) Domestic and overseas travel subsidies are provided to encourage appropriate leisure and physical and mental relaxation, thereby improving overall employee experience.

Health Care

(1) The Company provides free annual health examinations, on-site physician consultations, on-site massage services, and a variety of health promotion programs.
(2) Maternal protection measures and comfortable breastfeeding rooms are provided to create a family-friendly workplace.
(3) An Employee Assistance Program (EAP) is in place to offer a wide range of professional counseling services supporting employees' physical and mental well-being.

(4) A family-friendly and fertility support system is established, including a “new parents gift (choose one of three options)” and a NT$60,000 childbirth subsidy per child, supporting employees at different life stages.

Employee Benefits and Protection

(1) Employee group insurance (life insurance, casualty insurance, and medical insurance for the employee) is paid in full by the Company.
(2) Holiday bonuses for major festivals, as well as marriage and bereavement allowances, are provided, along with welfare points that can be flexibly used through the employee benefits platform.

2. Implementation of continuing education, training, and retirement system

(1) Continuing education and training

The purpose of the training and development carried out by the Company is to continue enhancing manpower quality and work proficiency to create higher corporate value and achieve operating target and future development. In order to realize the goal and respond to the labor demand due to the fast-growing business scale at the same time, the Company establishes a complete educational training structure in cooperation with occupational competence system to plan proper new employee training, professional training, various management trainings, environment-safety-health training, and courses related to corporate culture in order to strengthen complete training and continuing education channels for employees. Through the methods of face-to-face training and e-learning, employees' professional abilities and core competitiveness are enhanced.

In addition to the training of professional competence, the Company also arranges job rotation based on the employee's career plan and encourages employees to engage in studying in different aspects or self-learning. We work hard to enhance the overall quality of our employees and strengthen talent cultivation and development.

(2) Retirement system

To provide guarantee for employees' life after retirement and enhance their service during the employment, the Company established employee retirement regulations according to Labor Standards Act and Labor Pension Act to specify the condition of retirement, the standard of retirement pension, application, and payment. Other than contributing 6% of salary as retirement pension for applicable employees every month based on the regulations of Labor Pension Act, the Company also establishes Supervisory Committee of Labor Retirement Reserve according to laws to appropriate labor pension reserve every month based on "Regulations for the Allocation and Management of the Workers' Retirement Reserve Funds". The reserve funds will be deposited to a legally appointed financial institution under the dedicated name of Supervisory Committee of Labor Retirement Reserve.

3. The status of labor-management agreements and measures for preserving employees' rights and interests

All the regulations related to employee's rights and interests in the Company follow the provisions of Labor Standards Act as the standard. The Company has established a committee of promoting employee relationship and employee welfare committee. Employees can communicate with the Company about issues on various systems or working environment through the committees.

The Company has established complete employee management systems and policies to specify the management regulations, employees' rights, obligation, and welfare. All the content will be reviewed and revised regularly to maintain employees' rights and interests.

4. Implementation status of legal obligations regarding the use of dispatched or contracted labor

The Company evaluates potential labor dispatch vendors during the vendor selection process, based on items such as company size, service fees, and any past violations of labor regulations, in order to under the vendors' compliance with labor laws before collaboration. For vendors that will potentially collaborate, the Company will get a signed "Supplier Code of Conduct Commitment".

Throughout the contract period, the Company proactively perform investigations, audits, and other necessary actions to ensure that the labor conditions of dispatched workers comply with legal requirements. When the dispatched workers report to work, a questionnaire will be provided to ensure the legality of labor conditions provided by the vendor. The Company also conduct RBA standards survey and audits every year for key vendors.

(II) Status of Collective Bargaining Agreement with the Labor Union

The labor union has not previously requested collective bargaining negotiations with the Company; therefore, no collective bargaining agreement has been concluded to date.

(III) Any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

During fiscal years 2025 and 2026 and up to the date of this Annual Report, a total of two penalty cases were imposed, all occurring at the Group's subsidiary, Wiwynn Intelligent Manufacturing Co., Ltd. The details are as follows:

Date of Penalty	Case Number	Applicable Law	Violation	Penalty
2026/01/08	Nan-Huan-Zi No. 1140038101	Article 32, Paragraph 2 of the Labor Standards Act	Working overtime exceeding statutory limits	Fine of NT$50,000

Response/ Measures

1. Increased manpower under a four-shift, two-rotation system to balance overtime workload;
2. Implemented cross-functional job training to distribute overtime workload;
3. Advanced planning of overtime schedules in response to production plans and enhanced communication with employees to ensure compliance.

Date of Penalty	Case Number	Applicable Law	Violation	Penalty
2025/10/28	Nan-Huan-Zi No. 1140038101	Article 57, Paragraph 1 of the Occupational Safety and Health Facility Regulations	During maintenance of a lift platform motor, no protective measures were implemented to prevent platform collapse.	Fine of NT$100,000

Response/ Measures

4. Equipment and Operational Improvements: Established operating procedures for SMT lift platforms and other high-risk equipment, and added warning signage.
5. Training Enhancement: Completed relevant operational and occupational safety training to strengthen employees' safety awareness.
6. Equipment Upgrades: Introduced lifting support devices to reduce operational risks.
7. Ongoing Initiatives: Expanded signage and management measures for other high-risk equipment to strengthen overall safety control.
   Completion of Corrective Actions: All required improvements were completed by October 31, 2025, and the case was closed by the competent authority.

VI. Cyber security management

(I) Risk management structure, policy, and specific management methods for information security as well as the resources invested

The Company has established information security policies, including "Information Operation Management Procedures", "Confidential Data Management Methods", "Software Management Regulations", "Information Resource Security Management Policy", and "Employee Information Security Code". We also include relevant operating procedures to our internal control system and list them as the auditing items on the annual audit plan every year for further monitoring and control in order to concretely implement the protection of information security and fulfill information security risk supervision and management. To strengthen information security management, our Company continues promoting the following information security mechanism and measures:

1. Organization: We established the post of Chief Information Security Officer in February 2023 as well as Information Security Office to promote and audit information security policies. The unit of information management also assists the implementation of information security policies.
   Chief Information Security Officer is in charge of establishing and adjusting the policies and assigns one dedicated information security officer to promote cross-department implementation as well as election and installation of information security solutions. The officer coordinates with human resource units to implement educational training of information security and implements effectiveness assessment for information security through irregular internal and external audits.
   In addition, Information Security Office integrates and coordinates information security maintenance between the Company and overseas subsidiaries, information security maintenance for branch companies, core business security management and disaster drill. Besides, the office also in charge of strengthening the security management for cloud application services, supervising users to follow information security measures, customizing self-developed system security management, and managing system platform security control as well as introducing various information security prevention systems.
2. Personnel:
   (1) Continue strengthening training rate on information security education (100%).
   (2) Provide information security workshop for specific personnel to focus on employees' information security awareness.
   (3) The Company has implemented a new social engineering simulation platform, conducting highly realistic monthly exercises and appropriate cybersecurity training to strengthen employees' overall information security awareness.
3. Operation:
   (1) The Company implemented an information security management system at its overseas subsidiaries and obtained ISO/IEC 27001:2022 certification.

(2) Implement information security contingency exercise as well as phishing email exercise.
(3) An annual information security audit is conducted for the Company and its subsidiaries.
(4) Carry out vulnerability scanning every month, penetration testing and red team assessment with external information security experts every year.
(5) The Company has obtained external information security audits and certifications, including AEO and SOC 1 Type 2.

4. System:

(1) The Company continuously utilizes third-party cybersecurity rating mechanisms to maintain real-time visibility of its overall security posture.
(2) The Company operates and monitors cybersecurity detection and protection platforms and tools on an ongoing basis to identify and eliminate potential vulnerabilities in real time.
(3) An IT Asset Management platform has been implemented to enhance visibility of information assets, enabling centralized monitoring and ensuring that all assets are equipped with required security software.
(4) Network Access Control (NAC) systems have been deployed in manufacturing environments to prevent unauthorized network access within production lines.
(5) The Company continues to develop and transition toward a Software-Defined Perimeter (SDP) architecture to achieve unified security governance in hybrid cloud environments, while implementing a Zero Trust access model to ensure secure and resilient connectivity for both remote and on-premises access.
(6) The Company has fully upgraded its email security mechanisms, incorporating deep filtering against social engineering, business email compromise (BEC), and advanced persistent threats, effectively mitigating external intrusion risks and enhancing email communication security, thereby reducing the risk of social engineering attacks.
(7) The Company has also strengthened its data loss prevention (DLP) mechanisms, significantly reducing the risk of unauthorized leakage of sensitive information.

(II) Losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided

Up to the annual report publication date, the Company continues promoting various information security protection mechanisms and establishes coping measures for the risks of information security. Therefore, there is no loss caused by significant information security incidents.

VII. Important contracts

Nature of the contract	Counterparty	Period	Major Contents	Restrictive clause
Bank loan	Australia and New Zealand Banking Group Limited	2025/11/13~2026/07/31	Short-term loan	Note
Bank loan	Yuanta Commercial Bank	2025/10/07~2026/10/06	Short-term loan	Note
Bank loan	Taipei Fubon Commercial Bank Co., Ltd.	2025/10/14~2026/06/29	Short-term loan	Note
Bank loan	Sumitomo Mitsui Banking Corporation	2025/10/01~2026/09/30	Short-term loan	Note
Bank loan	Cathay United Bank	2025/04/30~2026/04/30	Short-term loan	None

Note: Shared credit facility with subsidiaries Wiwynn International Corporation (WYUS) or Wiwynn Intelligent Manufacturing Co., Ltd.

Chapter V Review and analysis of financial position and financial performance as well as risk evaluation

I. Financial position

The main reasons for any material change in assets, liabilities, or equity during the past two fiscal years, and the effect. If the effect is of material significance, please describe the measures to be taken in response.

Unit: NT$ thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Current assets	173,682,795	306,976,861	133,294,066	76.75
Net property, Plant and Equipment	9,163,225	20,848,426	11,685,201	127.52
Intangible assets	174,348	229,159	54,811	31.44
Other assets	7,658,460	10,134,878	2,476,418	32.34
Total assets	190,678,828	338,189,324	147,510,496	77.36
Current liabilities	76,364,414	179,653,598	103,289,184	135.26
Non-current liabilities	26,111,580	33,882,964	7,771,384	29.76
Total liabilities	102,475,994	213,536,562	111,060,568	108.38
Common stock	1,858,408	1,858,408	0	0.00
Capital surplus	37,006,591	37,006,591	0	0.00
Retained earnings	45,745,536	83,090,797	37,345,261	81.64
Other equity	3,592,299	2,696,966	-895,333	-24.92
Total equity	88,202,834	124,652,762	36,449,928	41.33

Explanation:

1. Current assets: It was mainly caused by account receivable and inventory in response to increase operational demand.
2. Property, plant and equipment: It was mainly caused by the acquisition of the land, the constructi of the plant, and the purchase of equipment in 2025.
3. Intangible assets: It was mainly caused by acquiring softwares needed for operations.
4. Other assets: It was mainly caused by increase in financial assets at fair value – non-current, right-of-use assets, and deferred income tax assets.
5. Total assets: Concluding the above, it was mainly caused by the drastic increase in current and no current assets.
6. Current liabilities: mainly attributable to increases in short-term borrowings, notes payable, a accounts payable.
7. Non-current liabilities: mainly attributable to an increase in long-term borrowings.
8. Total liabilities: Concluding the above, it was mainly caused by the drastic increase in current a non-current liabilities.
9. Retained earnings: It was mainly due to the increase in profits under the good operating situation 2025.
10. Other equity: It was mainly due to the fluctuation of currency exchange rates.
11. Total equity: Concluding the above, it was mainly caused by the increase in capital surplus, retain earnings and other equity.

II. Financial performance

(I) Comparison and analysis of the operating performance in the most recent two fiscal years:

Unit: NT$ thousand

Item	2024	2025	Difference	
			Amount	%
Operating revenue	360,541,104	950,663,310	590,122,206	163.68
Operating costs	323,140,697	872,209,287	549,068,590	169.92
Gross profit	37,400,407	78,454,023	41,053,616	109.77
Operating expenses	9,301,491	14,536,512	5,235,021	56.28
Operating income	28,098,916	63,917,511	35,818,595	127.47
Non-operating income and expenses	731,450	2,134,815	1,403,365	191.86
Profit before tax	28,830,366	66,052,326	37,221,960	129.11
Net profit	22,776,168	51,118,163	28,341,995	124.44

Explanation:
1. Operating revenue, operating costs, gross profit, operating income, profit before tax, and net profit: It was because of the good operation situation in 2025 and increasing economies of scale, operating revenue, operating costs, gross profit, operating income, profit before tax, and net profit all increased compared with 2024.
2. Operating expenses: It was mainly caused by the expansion of operation scale in 2025, leading to an increase in related operating expenses.
3. Non-operating income and expense: It was because of the interest income in 2025 and the increase in profits from foreign currency exchange.

(II) Sales volume forecast and its accordance, and the potential effect upon the Company's financial operations as well as measures to be taken in response:

III. Cash flow

(I) Analysis of cash flow changes during the most recent two fiscal years:

Unit: NT$ thousand

Item \ Year	2024	2025	Change of the increase (decrease)	
	Amount	Amount	Amount	%
Cash flow from operating activities	-19,993,257	-624,481	19,368,776	-96.88
Cash flow from investment activities	-5,654,651	-13,766,152	-8,111,501	143.45
Cash flow from financing activities	36,315,559	56,187,788	19,872,229	54.72
Net cash inflow (outflow)	10,833,655	41,605,354	30,771,699	284.04

Analysis of the changes in cash flow:
1. Operating activities: Mainly attributable to an increase in profit before tax, resulting in a decrease in net cash outflow from operating activities.
2. Investment activities: It was mainly caused by equipment acquisition and plant construction.
3. Financing activities: Mainly attributable to proceeds from short-term and long-term borrowings, resulting in an increase in net cash inflow from financing activities.

(II) Corrective measures to be taken in response to illiquidity: The business in the Company is at the stage of growing, and the demand for funds will be based on self-owned funds and bank borrowings. Up to the publication date of the annual report, there is no situation of shortage of cash.

(III) Liquidity analysis for the coming year:

Unit: NT$ thousand

Cash balance in the beginning of the period	Estimated net cash flow from operating activities in the whole year	Estimated net cash flow from investing activities in the whole year	Estimated net cash flow from financing activities in the whole year	Estimated amount of cash balance	Corrective measure for estimated insufficient cash balance	
					Investment plans	Financial plans
89,933,848	60,468,520	-27,473,031	-40,248,915	82,680,422	–	–

1. Analysis of changes of cash flow in the coming year
   Operating activities: It was mainly caused by net profit before tax, the expected inventory among, and the increased amount of accounts receivable.
   Investment activities: It was mainly caused by equipment acquisition and plant construction.
   Financing activities: Mainly attributable to the expected payment of dividends and the issuance of convertible bonds.
2. Corrective measures for estimated insufficient cash and liquidity analysis: None.

IV. The effect upon financial operations of any major capital expenditures during the most recent fiscal year:

The capital expenditure for property, plant, and equipment in 2024 and 2025 was NT$3,642,489 thousand and NT$ 11,568,205 thousand respectively. The Company initiated an investment to set up a plant in Texas, USA, and successfully launched production capacity by the end of the fourth quarter as scheduled. This complements the plant in Mexico to enhance risk resistance and improve the timeliness and resilience of supply in the North America Region, ensuring stable supply in the North America Region. The plants in Malaysia and Tainan, Taiwan, in the Asia Pacific region also continue to expand and allocate capacity according to market demand, providing research and development and manufacturing capacity to support the needs of global cloud service providers and maintain capacity utilization. The operating capital possessed by the Company and the borrowing credit granted by banks were sufficient to deal with the capital expenditure in the most recent year. Therefore, the material capital expenditure in the most recent fiscal year has no significant impact on financial business.

V. The Company's reinvestment policy for the most recent fiscal year, the main reasons for the profits or losses, the improvement plans, and the coming year investment plans:

(I) Reinvestment policy: The Company's reinvestment policy is based on the consideration of sustainable operation and the growth of business operation. We have established "Procedures for Acquisition or Disposal of Assets" based on "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" published by the competent authority as the accordance for the Company to carry out reinvestment business in order to control relevant business and financial conditions. Besides, to enhance the supervision and management of the re-invested company, the Company set up "Methods of Supervising and Managing Subsidiaries" in our internal control system. It is to specify relevant regulations on information disclosure as well as financial and business management to ensure the reinvestment achieves the greatest business performance. The main reasons for the profits/losses generated by the reinvestment in the most recent fiscal year, and the plan for improvement.

(II) The reinvestment policy implemented by the Company aims on long-term strategic investment.

Based on the consolidated statements, in 2025, the profit and loss of investment evaluated by the equity method was NT$-51,972 thousand. It was mainly for the new cooling technology developed for data center products by the invested company, LiquidStack Holding B.V. The new technology is still pending for development before fully applied.

However, on February 10, 2026, the Board of Directors resolved to dispose of the Company's entire shareholding in LiquidStack Holding B.V., resulting in a disposal gain of US$15,880 thousand. The Company will continue to prudently evaluate the operating performance and strategic appropriateness of its investments in order to enhance overall investment effectiveness.

(III) Investment plans for the coming year:

The reinvestment activities carried out by the Company are long-term strategic investment using the equity method. In the future, the Company will continue paying attention to global industrial development and carefully evaluating reinvestment plans to strengthen the competitiveness of the Company.

VI. Risk analysis and evaluation in the most recent years and up to the publication date of the annual report

(I) The effect upon the Company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

1. Impact of interest rate fluctuations on the Company's profits (losses) and response measures to be taken in the future

   The Company's interest expenses in 2024 and in 2025 were NT$1,242,376 thousand and NT$953,143 thousand respectively. It accounted for 0.34% and 0.34% of the net operating income of the fiscal year respectively and revealed the fluctuation of the exchange rate had no significant impact on the operation of the Company. Other than observing the impact of interest rate changes in the financial market on the capital of the Company at any time to be ready to adopt any responding measures, the Company also keeps a good relationship with banks to obtain better rates. Moreover, we also evaluate the interest rate risk that we might encounter on all the interest liabilities at the right moment to adjust our capital structure accordingly and avoid interest rate risks that might generate from liabilities.

2. Impact of exchange rate fluctuations on the Company's profits (losses) and response measures to be taken in the future:

   The Company's exchange gain in 2024 and in 2025 was NT$692,676 thousand and NT$3,892,548 thousand respectively. It accounted for 0.19% and 0.41% of the net operating income of the fiscal year respectively. The currency the Company used for sales and main material purchase was USD. Considering the wider exchange rate fluctuations in recent years as well as to effectively reduce the impact from the exchange rate fluctuations on revenue and profits, the Company appropriately reserved USD from sales revenue to pay for the purchase in USD to further achieve natural hedging functions. We also paid close attention to the trend of the exchange rate fluctuation and carried out derivatives trading for proper hedging operation.

3. Impact of changes in the inflation rate on the Company's profits (losses) and response measure to be taken in the future:

   Inflation has the effect of offsetting the accounts receivable and payable generated from the sales and the purchase of the Company. It has had no impact on the Company's profits at the moment. In addition, the Company implemented a budgeting system and internal control to effectively control operating costs and expenditure within a reasonable scope. We continue taking reference of research reports and relevant economic data done by domestic and overseas main economic research institutes and professional investment institutions as well as adjusting policies based on the inflation in the future to avoid the material impact on the financial business in the Company caused by inflations.

(II) Policies on high-risk and highly leveraged investments, lending of funds to others, endorsements and guarantees, and derivatives transactions, policies on high-risk and highly leveraged investments, lending of funds to others, endorsements and guarantees, and derivatives transactions

1. Engagement with high-risk and highly leveraged investments:
   The Company concentrates on the operation of our primary business and emphasizes the development of the primary technologies and the expansion of business marketing. We focus on steady operations as our principle and put sound financial development in priority. Therefore, the Company did not engage with high risk and highly leveraged investments in the most recent fiscal year and up to the publication date of the annual report.

2. The policies for capital lending to other parities, endorsements and warrantees, and derivatives transactions, the main reasons for the profits/losses generated from the loans to other parties, endorsements, guarantees, and derivatives transactions, and response measures to be taken in the future.

   The Company's engagement in loans to other parties, endorsements, guarantees, and derivatives transaction is handled according to the content of regulations and response measures specified in "Procedure for Lending Funds to Other Parties", "Management of Endorsement and Guarantees", "Procedures for Financial Derivatives Transactions", and "Table of Degree of Authority Delegated for Derivatives Transactions".
   (1) Loans to other parties: The Company did not get involved with the situation of lending funds to other parties in the most recent year up to the publication date of the annual report.
   (2) Endorsements and guarantees: The amount of external guarantee endorsed by the Company in 2024 and 2025 was NT$1,228,166 thousand and NT$1,722,497 thousand respectively.
   (3) Derivatives transactions: The derivatives transactions carried out by the Company were mainly to avoid exchange rate risk generated from operating activities. Our trading parties were financial institutions with good credit records. In order to effectively control risks, the Company pays attention to the transaction and profit (loss) situations at any time as well as adopts necessary measures other than regularly evaluating whether the risk measures are appropriate.

(III) Research and development work to be carried out in the future, and further expenditures expected:

1. Future plans for research and development work:
   A. High-performance computing: Assisting data centers to expand computing capability flexibly and rapidly and achieve high-performance cloud computing.
      - Defining design rules and selecting the best solutions for future high-speed signal products, such as implementing new materials to optimize the quality of transmission signals. These high-speed signals include 800Gb and 1.6Tb Ethernet, and SerDes 224Gb.
      - In response to UAL and UEC specifications and related vendor products, the system is designed to support interconnect technologies between GPUs/ASICs and CPUs for AI infrastructure. Through constructing environment for large AI Cluster, it is aimed to provide applications for generative AI and AI agents.

   B. Power supply solutions: Along the demands of processing units, GPU, and RAM with better performance for cloud services, we aim to enhance energy utilization efficiency while continuing advancing power levels in order to further reduce electricity fees and operating costs in installing cooling systems. The optimal goal of IT infrastructure is to reduce the frequency of conversion and the losses generated. Continuing developing power supply solutions that save energy more efficiently, such as implementing new voltage regulating power design to reduce power dissipation, optimize design space of circuit boards, and enhance power efficiency. The energy solutions include 400VDC or even up to 800VDC.

   C. Developing advanced heat dissipation solutions suitable for cloud data centers to satisfy heat dissipation demands of high-power chips, achieve the effect of energy saving, and assist customers' performance in carbon reduction. It includes advanced heat dissipation management solutions, rack liquid cooling plate heat dissipation systems, Super Fluid heat dissipation technology, and two-phase liquid cooling plate technology design.

   D. Deep learning and artificial intelligence: Development of a series of AI products that satisfy deep learning and real-time inference. Through the distributed and modular design, the latest high-speed transmission network infrastructure can be adopted. With the connection of several servers, we can provide the massive and flexible configuration of graphics processing unit (GPU) as well as reduce the switching costs for upgrading. Besides, we provide different types of AI server solutions. For the three-in-one of data, algorithm, and computing capacity, we apply data as the starting point, algorithm as the basis, and computing capacity as the driving force to assist customers analyze data and further obtain the results for decision making and analysis. Different products, no matter whether they are integrated or independent, are provided to process the non-image demands, such as automatic image analysis and comparison, generative pre-trained transformer, natural speech processing of language, 3D space, and recommendation analysis. Moreover, we offer multiple heat dissipation solutions on AI servers for customers to choose based on their demands to support diverse applications and process chips with higher efficiency of artificial intelligence to achieve highly efficient AI servers.

   E. AI inference server AI inference server: Following the wave of AI pre-

training systems deployed in cloud data centers for two consecutive years, investments in AI data centers are expected to increase continuously under the huge application demands. Meanwhile, the demand for AI inference will also play a critical role in AI application. Both cloud and user AI inference server should be the future development directions that deserve more attention.

F. The Company works with open community groups more closely and continues developing multiple hardware design orientation in OCP and IOWN community. Through the continuous strengthening and maturing in the open architecture, we expect to make the system even more open in order to speed up product development and facilitate technological innovation.

G. In addition to open-sourcing of hardware, the Company adopted OpenBMC for firmware and open source of open system firmware OSF for users to use more freely and to develop open-source hardware and firmware. The Company continues working with Intel, partners in the industry, and open-source communities to develop the support to open system firmware OSF on server and shares the performance of open source with open-source communities.

   Besides, in the development of Linux Foundation OpenBMC, the Company also launched on server of LF OpenBMC and successfully deployed them to customers' data centers. We will continue our development in the servers of new-generation CPU.

H. Modular design Modular design: The Company standardized the transmission interface for different signal power supplies and fixed structure of components in the server. We further planned and designed corresponding modules to achieve product modular design. The advantages of the modular design allow the same series of products supporting different system conflagration more flexibly and provide more flexible choices for data centers. In addition, the high interoperability of modules saves time in designing new modules and the development of new molds. It further reduces product development costs, and the original system cases and modules can be recycled and reused when the product is replaced.

2. Further expenditures expected for research and development work:
   The Company plans to invest a R&D expense of NT$17.2 billion in this fiscal year. Innovative R&D technology has always been the important cornerstone for the growth of the Company. In order to support the development of R&D plans, we will consider enhancing R&D expense step by step. Other than purchasing relevant materials and equipment for research and development, we will also continue recruiting R&D talents with abundant experiences and creativity to advance our R&D capability and enhance our market competitiveness.

(IV) Effect on the Company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:

The operation in the Company follows relevant laws and regulations at home and abroad. We also pay attention on the domestic and overseas policy development and the changes of regulations at any time and adopt proper response measures to establish relevant risk management procedure in order to fully control the change of market environment. In the most recent year and up to the publication date of the annual report, the changes in important policies and laws at home and abroad have had no significant impact on the financial business in the Company.

(V) Effect on the Company's financial operations of developments in science and technology (including the risk of information security) as well as industrial change, and measures to be taken in response:

The Company values the cultivation of R&D talents and the development of product technology. We continue paying attention on market changes and relevant trends of technology development to control the movement in the industry to establish relevant strategies. We implement product design, mass production research, and systematic management with forward-looking technology and the development of innovative applications in order to meet market demand and launch innovative products advance along with the time.

Due to the frequent ransomware against information security encountered by domestic and oversea technology manufacturers, we understand even though information security management and information security are important, they are not able to be complete blocked out the possibility of information security incidents. Therefore, we must strengthen our responding and handling mechanism towards information security incidents. Based on this, our Company adopts the following two measures to cope the risk of information security:

1. Continue participating in the high-tech information security alliance organized by Taiwan Computer Emergency Response Team/ Coordination Center (TWCERT/CC) to access to information security warning information, information security threat, and vulnerability information to strengthen join defending capability.
2. Risk and Safety Management Representative Committee holds a meeting every half a year and participates in the drills of information security incident reporting and handling procedures in order to strengthen handling procedures when encountering information security incidents. We hope to stabilize and recover promptly after information security incidents.

In the most recent year and up to the publication date of the annual report, the changes in science and technology (including risk of information security) and the industrial changes have had no significant impact on the financial operation of the Company.

(VI) Effect on the Company's crisis management by the changes of the Company's corporate image, and measures to be taken in response:

Since the establishment, the Company has focused on the operation of our primary sector, followed relevant legal regulations, actively strengthened internal management, maintained good labor-management relationship, and carried on implementing corporate governance and perform our corporate social responsibility in order to maintain excellent corporate image and achieve the goal of sustainable operation. In the most recent fiscal year and up to the publication date of the annual report, the Company has not been involved with any situation that affects corporate image and put us into crisis.

(VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken:

On November 14, 2024, the Board of Directors resolved to undertake a business spin-off as part of an organizational restructuring. The Company's Tainan Branch's operations, assets, and liabilities were, as of the spin-off effective date, transferred in accordance with applicable laws to Wiwynn Intelligent Manufacturing Co., Ltd. ("Wiwynn Intelligent Manufacturing"), a wholly owned existing subsidiary of the

Company.

This spin-off is intended to enhance functional specialization, streamline management processes, and improve operational efficiency and market competitiveness. As an intra-group organizational restructuring, it does not alter the overall economic substance or allocation of benefits, and the expected benefits and potential risks have been duly considered.

(VIII) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken:

The Company has adopted a forward-looking approach to global deployment, taking into account risk diversification and proximity to customers. It has established manufacturing facilities in Malaysia, Southern Taiwan Science Park, Mexico, and Texas, the United States, to strengthen global supply chain resilience and provide customers with diversified production capacity options, thereby addressing geopolitical uncertainties while maintaining operational stability and flexibility.

In addition, the Company also makes every effort to enhance production efficiency by utilizing automation and smart manufacturing technology. Through global logistics optimization, we reduce operational risks and make capacity allocation more flexible to meet customers' localized production needs.

The capital expenditure at the plants in Malaysia, Tainan Science Park, Mexico and America have been carefully evaluated. It has been reported to the level of authority. All the investment benefits and potential risks have been fully considered.

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

1. Purchasing:
   A portion of the Company's production capacity is outsourced to its parent company, Wistron Corporation; accordingly, purchases from Wistron accounted for 8.09% of total procurement. In addition, in consideration of risk diversification and proximity to customers, the Company has adopted a forward-looking global deployment strategy, establishing manufacturing facilities in Malaysia, the Southern Taiwan Science Park, Mexico, and Texas, the United States, to enhance global supply chain resilience and provide customers with diversified production capacity options. This approach enables the Company to address geopolitical uncertainties while maintaining operational stability and flexibility. In 2025, purchases from Supplier A accounted for 33.34% of total procurement, while no other suppliers accounted for more than 10%. Both Wistron and Supplier A are globally recognized leading companies and maintain close cooperation with the Company. To date, there have been no incidents of supply shortages or disruptions affecting the Company's operations. Accordingly, the risk associated with supplier concentration is considered limited.

2. Sales:
   The Company provides products and system solutions to hyperscale data centers, and the main customers at the moment are globally well-known cloud application service providers. In 2025, the main sales were to three group customers with a ratio of 48.58%, 29.46%% and 18.27% respectively, so there was a risk of consolidation of sales. However, the three group customers are world-leading big enterprises that provide for stable demand to wide users in the markets all over the world. In order to serve customers of world-leading data centers, the Company

provides products that are customized and with high system integration ability to satisfy customers' demand. We also establish a complete service system and process to increase added value and enlarge differentiation in order to enhance the threshold of entering to the market from competitors.

Besides, the Company's R&D ability, product quality, and after-sales service are highly recognized by customers in the world. The good reputation established is helpful for the continuous development of customers of cloud data center in different types and further reduces the risk of consolidation of sales. The Company has concrete consideration and plans for future business development and demands of potential customers. Therefore, the risk of consolidation of sales is limited.

(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: None.

(XI) Effect upon and risk to the Company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: None.

(XII) Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that involve the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company and that have been concluded by means of a final and unappealable judgment or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the annual report: None**.**

(XIII) Other important risks, and mitigation measures being or to be taken: None.

VII. Other important matters: None.

Chapter VI Special items to be included

I. Information related to the Company's affiliates

Please refer to the Market Observation Post System website (http://mops.twse.com.tw) for statements related to affiliate enterprises.

II. Implementation of private placement of securities in the most recent fiscal year and up to the publication date of the annual report:

Please refer to the Market Observation Post System website (http://mops.twse.com.tw) for private placement information.

III. Other matters that require additional description: None.

IV. 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, occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

Wiwynn Corporation

Chairman and Chief Strategy Officer: Emily Hong