



Wieson Technologies Co., Ltd.

**2026 Annual Shareholders' Meeting
Meeting Agenda Handbook**

(Meeting Form: Physical Shareholders' Meeting)

May 28, 2026

-----Disclaimer-----

This is a translation of the Agenda for the 2026 Annual General Shareholders' Meeting of Wieson Technologies Co., Ltd. The translation is for reference only. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

Table of Content

One.	Meeting Agenda	1
Two.	Contents of Reports	2
Three.	Items for Ratification	4
Four.	Election Items	5
Five.	Contents of Discussion	6
Six.	Extempore Motions	6
Eight.	Attachment	
	[Attachment 1] 2025 Business Report	7
	[Attachment 2] Audit Committee’s Audit Report	14
	[Attachment 3] Breakdown of Individual Director Remuneration in 2025	15
	[Attachment 4] Consolidated Report and Independent Auditor’s Report	17
	[Attachments 5–8] 2025 Consolidated Financial Statements	22
	[Attachment 9] Independent Auditor’s Report	28
	[Attachments 10-13] 2025 Individual Financial Statements	33
	[Attachment 14] 2025 Statement of Annual Earnings Distribution	39
	[Attachment 15] List of Director (Including Independent Director) Candidates	40
	[Attachment 16] Details of Non-Competition Restrictions for New Directors (Including Independent Directors)	43
	[Attachment 17] Comparison Table of Amendments to the Procedures for the Acquisition or Disposal of Assets..	45
	[Attachment 18] Comparison Table of Amendments to the Shareholders’ Meeting Rules of Procedure	48
Nine.	Appendix	
	[Appendix 1] Procedures for the Acquisition or Disposal of Assets (Prior to Amendment)	49
	[Appendix 2] Shareholders’ Meeting Rules of Procedure (Prior to Amendment)	66
	[Appendix 3] Articles of Incorporation	76
	[Appendix 4] Director Election Procedures	81
	[Appendix 5] Directors’ Shareholding	83
	[Appendix 6] Information on Employee Compensation and Director Remuneration	84
Ten.	Additional Information	84

Wieson Technologies Co., Ltd.
2026 Annual Shareholders' Meeting Agenda

Meeting time: 9:30 a.m. on May 28, 2026 (Thursday).

Meeting held in: No. 237-6, Section 1, Datong Road, Xizhi District, New Taipei
City (Kuanhe/Jasmine Hall)

Meeting Form: Physical Shareholders' Meeting

Opening Procedure

- One. Chairperson calls the meeting to order (announces the total number of shares represented by attending shareholders' representatives)
- Two. Chairperson Remarks
- Three. Contents of Reports
 - I. 2025 Business Report.
 - II. Distribution of Remuneration to Directors and Employees in 2025.
 - III. Audit Committee's Review Report on 2025 Financial Statements.
 - IV. Report on 2025 Cash Dividends Distribution.
 - V. Report on 2025 Individual Director Compensation.
- Four. Items for Ratification
 - I. 2025 Business Report and Financial Statements.
 - II. 2025 Earnings Distribution.
- Five. Election Items
 - I. Election of seven directors (including four independent directors) for the 13th term.
- Six. Contents of Discussion
 - I. Proposal to lift the non-compete restrictions for newly appointed directors.
 - II. Proposal to amend certain provisions of the "Procedures for the Acquisition or Disposal of Assets."
 - III. Proposal to amend certain provisions of the "Rules of Procedure for Shareholders Meetings."
- Seven. Extempore Motions
- Eight. Adjournment

Contents of Reports

Proposal 1 Proposed by the Board of Directors

Reason: The Company's 2025 Business Report is submitted for approval.

Description:

1. Chair, please report on the Company's operating status for 2025.
2. The business report is attached. Please refer to Attachment 1 (pages 7~13) of this Handbook.

Proposal 2 Proposed by the Board of Directors

Reasons: Distribution of Remuneration to Directors and Employees in 2025 is submitted for approval.

Explanation:

1. In accordance with the Company Act and Article 23 of the Company's Articles of Incorporation, if the Company has profits for the year, 1% to 10% shall be allocated as employee remuneration and not more than 5% as director remuneration. Employee remuneration of NT\$13,454,015 and director remuneration of NT\$6,770,748 are proposed to be distributed, both to be paid in cash, and the chairman is authorized to determine the payment date.
2. The above-distributed employee remuneration of NT\$13,454,015 and director remuneration of NT\$6,770,748 differ from the amounts recognized as expenses for 2025, which were NT\$15,053,820 and NT\$7,413,970, respectively. The differences of NT\$1,599,805 and NT\$643,222, respectively, are due to considerations of future international geopolitical uncertainties, such as U.S.-China technology competition, cross-strait tensions, and trade protectionism. Accordingly, director and employee remuneration have been reduced to address future uncertainties and safeguard shareholders' interests. The resulting differences will be reversed and adjusted in 2026 and recognized in the profit or loss for 2026.
3. This proposal was approved by the Board of Directors on March 11, 2026, and will be submitted to the Annual Shareholders' Meeting.

Proposal 3 Proposed by the Board of Directors

Reason: Audit Committee's Review Report on 2025 Financial Statements is submitted for approval.

Description:

1. The Audit Committee has reviewed the Company's 2025 financial statements.
2. Please refer to (page 14) of Attachment 2 to this Handbook for the Audit Committee's Audit Report.

Proposal 4 Proposed by the Board of Directors

Reason: Report on 2025 Cash Dividends Distribution is submitted for approval.

Description:

1. The Company proposes to distribute a cash dividend to shareholders totaling NT\$163,527,896, which amounts to NT\$2 per share. The cash dividend will be calculated based on the proportion of shares held by shareholders as recorded in the shareholder register on the ex-dividend reference date, rounded down to the nearest NT dollar (with any amount less than NT\$1 being forfeited). The aggregate amount of these fractional dividends of less than NT\$1 is proposed to be included in the Company's other income.
2. The proposal was approved by the Board of Directors on March 11, 2026, authorizing the Chairman to separately set the ex-dividend reference date, payment date, and other related matters. If the Company's share capital changes after this announcement due to capital increases, share repurchases, conversion of

convertible bonds, treasury stock transactions (including transfer, conversion, and cancellation), or other circumstances, thereby affecting the number of outstanding shares on the ex-dividend reference date and consequently altering the dividend payout ratio, the Chairman is proposed to be authorized to adjust the cash dividend per share based on the actual total number of outstanding shares on the ex-dividend reference date.

3. This proposal is submitted to the Annual Shareholders' Meeting according to Article 23-1 of the Company's Articles of Incorporation.

Proposal 5 Proposed by the Board of Directors

Subject: 2025 Director Individual Remuneration Report, submitted for review.

Description:

1. The Company's policy, system, standards, and structure for the payment of remuneration to Directors are based on the relationship between factors such as their responsibilities, risks, time commitment, and the amount of remuneration paid.
 - (1) In accordance with Article 20 of the Company's Articles of Incorporation, the remuneration of the Company's directors is determined based on the extent of their participation in the Company's operations and the value of their contributions, with reference to prevailing industry standards, and is authorized to be resolved by the Board of Directors. Directors may also receive transportation allowances based on actual circumstances.
 - (2) As stipulated in Article 23 of the Company's Articles of Incorporation, the total Director remuneration shall not exceed 5% of the annual profit.
 - (3) As stipulated in Article 8 of the Board of Directors Performance Evaluation Regulations, the performance evaluation results for individual Directors serve as a reference for setting their individual compensation.
2. For details on the 2025 Directors' individual compensation, please refer to Attachment 3 (page 15~16) of this Handbook.

Items for Ratification

Proposal 1 Proposed by the Board of Directors

Reason: The Company's 2025 Business Report and Financial Statements are submitted for approval.

Description:

1. The Company's business report, financial statements, and consolidated financial statements for 2025 were approved by the Board of Directors on March 11, 2026, and reviewed by the Audit Committee.
2. The foregoing financial statements and consolidated financial statements have been audited and signed by Chu Shih-lan, CPA, and Chih Jui-chuan, CPA, of Deloitte & Touche.
3. Attached are the 2025 Business Report, the 2025 Independent Auditor's Report, the Financial Statements, and the Consolidated Financial Statements. Please refer to Attachment 1 (pages 7~13) and Attachments 4~13 (pages 17~38) of the Handbook.

Resolution:

Proposal 2 Proposed by the Board of Directors

Reason: The distribution of the Company's earning for 2025 is submitted for ratification.

Description:

1. The Company's net profit after tax for 2025 amounted to NT\$250,243,925. After adding the beginning unappropriated earnings of NT\$283,923,651, deducting the remeasurement of defined benefit plans of NT\$147,698, appropriating legal reserve of NT\$25,009,623 in accordance with the law, and adding the reversal of special reserve of NT\$1,008,785, the total adjusted earnings available for distribution for the year amounted to NT\$510,019,040. The 2025 earnings distribution table was approved by the Board of Directors on March 11, 2026 and reviewed by the Audit Committee, and is hereby submitted to the annual shareholders meeting for approval.
2. The 2025 Statement of Annual Earnings Distribution is attached. Please refer to Attachment 14 (page 39) of this Handbook.

Resolution:

Election Items

Proposal 1 Proposed by the Board of Directors

Subject: Election of Seven Directors (Including Four Independent Directors) for the 13th Term, submitted for election.

Explanation:

1. The term of the 12th Board of Directors (including independent directors) of the Company will expire on June 27, 2026. A full re-election is proposed to be conducted at the annual shareholders meeting on May 28, 2026.
2. In accordance with the Articles of Incorporation, seven directors (including four independent directors) shall be elected for the 13th term under a candidate nomination system. The term of office is three years, and the elected directors are proposed to assume office immediately upon election, with the term from May 28, 2026 to May 27, 2029.
3. The seven director seats (including four independent directors), in accordance with Article 192-1 of the Company Act, have been reviewed and approved by the Board of Directors on April 14, 2026. For the list of director (including independent director) candidates, please refer to Appendix 15 (pages 40~42) of this handbook. The matter is submitted for election.

Election results:

Contents of Discussion

Proposal 1 Proposed by the Board of Directors

Subject: Proposal to Lift the Non-Compete Restrictions for Newly Appointed Directors, submitted for deliberation.

Explanation:

1. In accordance with Article 209 of the Company Act, if a director engages in any act for himself or on behalf of others that falls within the scope of the Company's business, he shall explain the material content of such act to the shareholders meeting and obtain its approval.
2. The newly appointed directors (including independent directors) of the Company may have investments in or operate other companies engaged in business that is similar to or within the scope of the Company's business. Accordingly, this matter is submitted to the shareholders meeting for approval in accordance with the law. If any director elected by the Company has such circumstances, it is proposed to approve the lifting of non-compete restrictions for such director and his/her representatives.
3. For details of the lifting of non-compete restrictions for newly appointed directors (including independent directors), please refer to Attachment 16 (page 43~44) of this handbook.

Resolution:

Proposal 2 Proposed by the Board of Directors

Subject: Proposal to Amend Certain Provisions of the "Procedures for the Acquisition or Disposal of Assets," submitted for deliberation.

Explanation:

1. In response to the amendments to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," it is proposed to revise certain provisions of the Company's "Procedures for the Acquisition or Disposal of Assets."
2. For the comparison table of the amended provisions of the "Procedures for the Acquisition or Disposal of Assets," please refer to Attachment 17 (pages 45~47) of this handbook.

Resolution:

Proposal 3 Proposed by the Board of Directors

Subject: Proposal to Amend Certain Provisions of the "Rules of Procedure for Shareholders Meetings," submitted for deliberation.

Explanation:

1. In response to the regulatory requirements for listed companies, it is proposed to revise certain provisions of the Company's "Rules of Procedure for Shareholders Meetings."
2. Please refer to Attachment 18 (page 48) of this handbook for the comparison table of the amended provisions of the "Rules of Procedure for Shareholders Meetings."

Resolution:

Extempore Motions

Adjournment

Attachment 1
Wieson Technologies Co., Ltd.
2025 Business Report

Dear Shareholders,

In 2025, despite facing geopolitical risks, tariff policies, and a slowdown in global economic growth, the Company achieved satisfactory overall operating results through the continuous and dedicated efforts of the management team and all employees. Wieson is actively accelerating its industrial and corporate transformation and upgrading efforts, focusing on the development of high value-added products. To this end, we are investing in advanced precision components and automotive electronics, aiming to push the boundaries of innovation. Our management team remains dedicated to excellence, concentrating on core technology products while exploring new and emerging markets. Through ongoing transformation initiatives and internal process optimization, we continue to enhance operational performance and strengthen organizational functions, bolstering our competitive edge in an increasingly intense market landscape.

In recent years, digital technologies such as artificial intelligence (AI), the Internet of Things (IoT), big data analytics, cloud computing, and robotics have been widely applied across various industries, driving the continued growth of emerging sectors such as unmanned aerial vehicles (UAVs), financial technology (Fintech), and autonomous vehicles. Driven by increasing demand for AI computing and the market trend toward high-power, high-current transmission, the Company is actively developing a range of customized high-frequency, high-speed, and high-voltage/high-current interconnect solutions. These solutions have been successfully adopted into customers' next-generation product platforms, continuously enhancing product value-added and market competitiveness.

Meanwhile, as global net-zero carbon emissions initiatives are progressively implemented from policy objectives into international trade and industry regulations, the electric vehicle (EV) industry is accelerating its development, creating strong demand for EV-related applications. The Company continues to focus on automotive electronics applications, actively strengthening its core technical capabilities in mechanical design, electrical design, industrial design (ID), and testing and validation. It is also expanding its investment in PCBA manufacturing services, including products such as automotive ignition coil control boards and automotive pressure sensor control boards, while further deepening its deployment in the field of high-speed multimedia high-speed transmission harnesses (LVDS, HSD, FAKRA, Ethernet Cable).

In addition, shipments of products such as in-car USB charging modules, automotive smart antennas, and new energy vehicle harnesses continue to grow. With ongoing upgrades in product specifications, high-power in-car USB charging solutions are gradually becoming the market mainstream. The Company will continue to uphold its principles of prudent management and innovative development, deepen its technological deployment, and expand product application fields, with the aim of creating more substantial operating results for shareholders.

In response to the global wave of net-zero carbon emissions and the forthcoming implementation of carbon border adjustment mechanisms in Europe and the United States, the net-zero transition is no longer merely an environmental issue but has become a key factor affecting corporate international competitiveness. The Company is actively responding to the 2050 net-zero carbon emissions target. Since 2022, the Wieson Group has independently initiated greenhouse gas inventory operations and completed the 2021 carbon inventory and ESG sustainability report.

Since 2023, the Company has continued to complete annual greenhouse gas inventories and ESG sustainability reports. Each year, it has obtained third-party verification statements at the reasonable assurance level under ISO 14064-1, as well as moderate assurance statements issued by assurance providers in accordance with the AA1000 Assurance Standard (v3), demonstrating the rigor and transparency of the Company's sustainability information disclosure and management

systems. To further strengthen its sustainability governance framework, the Company officially established a “Sustainable Development Office” in January 2024 and a “Sustainable Development Committee” on March 11, 2025. Through a top-down approach, it promotes key initiatives including group energy management, process optimization, green energy investment, supply chain collaboration, and service innovation. The Company continues to implement ESG sustainability strategies, enhance long-term operational resilience, and strengthen its competitive advantages in the international market.

I. Business Overview for 2025

(I) Implementation result of the business plan:

Unit: NT\$ thousand; %

Item \ Year	2025	2024	Difference	YoY Change (%)
Operating revenue	4,035,592	3,083,420	952,172	31
Operating costs	2,970,088	2,298,963	671,125	29
Operating expenses	698,785	590,081	108,704	18
Operating profit	366,719	194,376	172,343	89
Non-operating income and expenses	(60)	51,332	(51,392)	(100)
Profit before tax	366,659	245,708	120,951	49
Income tax expenses	96,759	70,180	26,579	38
Net profit after tax	269,900	175,528	94,372	54

(II) Budget Execution:

The Company did not publish financial forecasts for 2025; therefore, budget achievement is not applicable.

(III) Financial Structure and Profitability Analysis:

Unit: NT\$ thousand; %

Item \ Year	2025	2024	
Financial Structure (%)	Debt-to-asset ratio (%)	51.41	60.26
	Long-term capital to fixed assets ratio (%)	211.94	193.68
Profitability	Return on assets (ROA) (%)	7.13	5.69
	Return on equity (ROE) (%)	14.86	13.23
	Pre-tax income to paid-in capital ratio (%)	44.84	33.81
	Net profit margin (%)	6.69	5.69
	Earnings per share (EPS, NT\$)	3.43	2.28

(IV) Research and Development:

Wieson Technologies has cultivated its expertise in mechatronic integration R&D and manufacturing for over the span of three decades, continuously pushing the boundaries of innovation. The Company operates two major business segments: smart electronic components (including the Interconnect Components Business Group (ICBG), Wireless Application Business Unit (WABU), and Advanced Display Business Division (ADBDD))

and automotive electronic components (Automotive Electronics Business Group (AEBG)). Wison's technological advancement is rooted in connectors and cable assemblies for 3C product applications. Our core competencies include mechanical design, mold development, high-frequency simulation and validation, and manufacturing technology. Beyond keeping pace with trends in connector components, Wison has proactively built its internal capabilities through patent-based mechanical design, high-frequency/high-speed simulation and analysis, test fixture development, and vertical integration with upstream suppliers—enhancing our competitive strengths. In pursuit of greater profitability, Wison continues to implement cost reduction measures. At the same time, lower-specification or labor-intensive cable products are outsourced to OEM manufacturers, while retaining high-margin and automated product lines, thereby enhancing the Company's competitive advantage in cable products. The Company established a technology R&D center at its Taipei headquarters nearly ten years ago, aiming to deepen technological capabilities in Taiwan, integrate the Group's R&D resources, and rapidly replicate R&D technologies and capabilities across various business units within the Group. Since 2015, in response to the trend of the electronics industry transitioning from components to “systemized services,” the Company has formally adopted a strategy of precise division of labor, dividing the technology R&D center into: The Mechanical Technology R&D Center focuses on the development of high-reliability connector technologies, while the Electrical Technology R&D Center concentrates on electronic peripherals, customized cables, and advanced electromechanical integration solutions. The Company not only possesses strong capabilities in high-speed transmission (AOC, high-frequency active and passive cables), audio/video data transmission (dongles, hubs, cradles), and power management (chargers), but has also successfully extended its technological reach into FinTech, AIoT (smart home and home security), industrial PC (IPC) waterproofing, and cloud computing and data communication. Leveraging one-stop technical support and mass production services from OEM/JDM to ODM, the Company continues to create key value for its customers.

In response to the growing demand for high-frequency, high-speed data transmission and computing, deepening collaboration with IC semiconductor-level customers, and participation in the formulation of next-generation high-frequency, high-speed display interface standards within industry associations, the Company's Advanced Display Business Unit is responsible for driving these initiatives. In addition to successfully securing collaboration with two U.S.-based GPU IC manufacturers in 2019 for the development of next-generation display interface connectors, the Company also participated in the formulation of the DP2.1 specification with VESA (Video Electronics Standards Association) and announced it in October 2022. The Company became a global first-mover supplier of this new-generation display interface, with its DP2.1 connectors and DP2.1 cables significantly ahead of industry competitors in obtaining association certification and capturing early market opportunities. Looking ahead to future demand for AI intelligent computing, AR display technologies, high bandwidth, and ultra-high-resolution displays, in addition to existing DP2.1 products, the next-generation CAT4 connector with transmission speeds of up to 96Gbps also led the industry by obtaining HDMI 2.2 certification from the HDMI (High Definition Multimedia Interface) Association in November 2025. This latest specification product will become a key driver for high-end AI-GPU graphics cards and next-generation consumer audiovisual devices, once again demonstrating the Company's leadership in high-frequency, high-speed, and high-bandwidth connector technologies.

With the advancement of high-bandwidth applications such as AI, demand for high-speed transmission continues to increase, thereby accelerating the generational upgrade of Wi-Fi products and the commercialization timeline of Wi-Fi 7. According to market

forecasts, the global Wi-Fi 7 device market is expected to achieve a compound annual growth rate (CAGR) of 87% from 2024 to 2027; IDC also estimates that by 2028, Wi-Fi 7 will account for 58% of global enterprise-grade WLAN device sales revenue, indicating a clear long-term growth trend.

The Company has long been deeply engaged in wireless communication technologies, continuously strengthening its customized service capabilities and focusing on R&D in high-frequency, anti-interference, and low-power consumption technologies to enhance product competitiveness. In recent years, the Company has also successfully collaborated with international networking brands to launch multiple high-performance indoor and outdoor Wi-Fi 6 / Wi-Fi 6E / Wi-Fi 7 and 5G router antenna products, strengthening high-gain antenna design for outdoor ODU (Outdoor Unit, digital microwave transceiver), enabling connectivity with low Earth orbit (LEO) satellites and 5G millimeter-wave base stations, and has already made forward-looking deployments for 6G products, with revenue growing steadily year by year. The business strategy has expanded into AIoT sectors, including smart surveillance and security applications. We possess MIMO multi-antenna integrated design technology capability, which effectively reduce electromagnetic interference between antennas and enhance communication performance for customers. Leveraging our professional RF technology and advanced measurement equipment, we offer comprehensive one-stop services including RF antenna design, mechanical design, system integration, and product testing. This full-spectrum technical support has earned the recognition of global clients and resulted in secured orders from major international brands. Furthermore, through industry-academia collaboration with universities and colleges, Wieson continues to cultivate R&D talent and strengthen its research capabilities, laying the foundation for future talent development in the 5G and 6G eras.

In light of the evolving order landscape of international clients and to meet the demand of major overseas customers for a fully integrated Made in Taiwan supply chain—spanning upstream, midstream, and downstream operations—Wieson's Taiwan production base established an MIT assembly and testing line for electronic devices such as Dongle/Cradle Chargers and started accepting production orders. Aligned with the government's New Southbound Policy, the Company completed its production facility in Hung Yen Province, Vietnam, and officially commenced mass production in the second quarter of 2025. This expansion leverages Southeast Asia's relatively lower labor costs to maintain competitiveness while meeting customer preferences for non-China manufacturing locations.

In the automotive components segment, the Jiangsu plant has obtained IATF 16949 certification for the automotive industry. Through more than twenty years of effort, the Company has gradually established multiple core technologies in the automotive sector, including automotive wiring harness and connector solutions, in-vehicle communication solutions, in-vehicle power solutions, ADAS peripheral sensing connection solutions, and automotive electronic control module PCBA manufacturing services. The Company provides data transmission solutions for automotive audio and video systems, high-speed transmission harness products (such as HSD, FAKRA, and Ethernet) for driver assistance system peripherals, high-speed signal transmission and positioning antennas for autonomous driving applications, as well as high-voltage, high-current wiring harnesses and low-voltage control harness products required for electric vehicles. In addition, it continues to strengthen the development of automotive electronic systems and related in-vehicle subsystem products to enhance the technological level of automotive electronics. At present, integrated smart antenna products (AM/FM + GPS + 4G LTE/5G NR + Wi-Fi + Bluetooth, high-precision GNSS + 5G NR, etc.), high-power in-vehicle USB fast charging modules, and in-vehicle wireless charging modules have already been delivered to automotive OEM customers. Going forward, additional products such as in-vehicle

inverters integrated with dimming film assemblies, V2X active/passive antennas, and automotive ambient lighting assemblies are under development and will be launched successively. The Company is also expanding its investment in PCBA manufacturing services (including automotive ignition coil control boards and automotive pressure sensor control boards) and related businesses. In the area of in-vehicle harness connectors, Wieson has actively invested in the development of high-speed coaxial FAKRA/SMB connectors and harnesses, as well as automotive Ethernet connectors and harnesses. In addition to completing its first-generation product lineup, the Company is currently planning second-generation solutions, including Mini FAKRA, aluminum-alloy rear cover assemblies for camera SMB/FAKRA connectors, and 1G/10G Ethernet solutions, all designed to meet the increasing demands of high-speed data transmission in next-generation automotive applications.

II. Business Plan Summary for 2026

(I) Business Strategy:

1. Continue to develop new products and enhance product quality.
2. Pursue dual-track growth through both self-owned branding and ODM, targeting global 3C + A clients with a positioning strategy that delivers precision electronic components and mechatronic integration solutions, evolving from IIM (Innovation, Integration, Manufacture) toward full ODM development.
3. Continue to implement the WIESON Group's Strategic Framework, consisting of 4S (Strategic Market (Industry), Strategic Customers, Strategic Products, Strategic Resources) and 3E (Efficiency, Effectiveness, and Effect).
4. The Company seeks to partner with the top 10 clients in each strategic segment of the global 3C+A industries (Computer, Communication, Consumer Electronics, and Automotive) to support their worldwide market expansion and marketing needs.
5. Strengthen employee competencies and rigorously control costs to enhance the Company's overall competitiveness.
6. Align with global trends and implement corporate governance (G), promote environmental sustainability (E), and fulfill social responsibility (S) through defined objectives, strategies, and implementation plans.

(II) Expected sales quantity and its basis:

Unit: Kpcs

Sales Volume Major Product	Year	2026	
		Quantity	%
Interconnect Components		155,851	83.34%
Automotive Components		31,151	16.66%
Total		187,002	100.00%

The above figures are projected based on prior-year sales performance, target markets derived from market research, and customer sales forecasts.

(III) Key Production and Sales Policies:

1. Continue to develop focused industries and product lines, and closely align with international associations and major global clients in launching next-generation products.
2. Continue developing a variety of automotive electronic products and expand into international OEM and Tier-1 customer markets.
3. Promote customer and supply chain integration through the implementation of e-information systems.

4. Align product strategy with increased adoption of automated production equipment.
5. Continue building strategic partnerships with suppliers and implement supplier management across the Group.
6. In addition to existing production bases in China, the Company has transitioned manufacturing back to Taiwan and is planning new production bases in Southeast Asia in line with the government's New Southbound Policy.
7. Promote the Wieson Lean Production System to continuously improve manufacturing performance.

III. Future Development Strategy

Wieson will continue to anchor its global headquarters in Taiwan and advance the development of its two major business segments: Smart Electronic Components (including the Interconnect Components Business Division, Wireless Application Business Unit, and Advanced Display Business Division) and Automotive Electronic Components (Automotive Electronics Business Group). The Company will maintain its customer and market expansion across connector, wireless, and automotive component product lines. Operations in Dongguan and Jiangsu (China), Taiwan, and Vietnam will manage manufacturing, quality control, engineering, and materials management, while the Group's finance, accounting, HR, and IT functions will be centrally managed. Future development strategies include:

1. Continue advancing a global operation model of R&D in Taiwan, manufacturing in Asia, and worldwide marketing.
2. The Interconnect Components Business Division will focus on connectors and cables for high-speed signal transmission in cloud computing and big data applications, leveraging Group strengths to develop diversified subsystem electronics in both high-speed signal and wireless communication fields.
3. Participate in the formulation of new international standards and collaborate with major global industry leaders to develop market-leading specification products.
4. Establish a more robust and resilient supply system to ensure raw material supply and optimize cost structures.
5. Become the most competitive provider of design and manufacturing services for electronic components and electronic products.

IV. Impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Environment

(I) Impact of the External Competitive Environment

Amid ongoing global geopolitical conflicts, with the wars in Russia-Ukraine and the Middle East continuing to escalate and driving sharp increases in global commodity prices, inflationary pressures have intensified. Coupled with the monetary tightening policies adopted by various countries, the global economic landscape has become highly volatile and uncertain. The Company will continue to operate under a prudent approach, stabilize revenue generation, implement cost control measures, and strengthen product deployment across different regions to enhance revenue and profitability. Global raw material prices have also experienced significant volatility. We will continue to monitor market trends closely, reinforce inventory management, and mitigate potential negative impacts resulting from price fluctuations and changes in economic conditions.

(II) Impact of the Regulatory Environment

In response to regulatory amendments introduced in recent years by competent authorities—particularly regarding corporate governance—Wieson has established relevant procedures to ensure full compliance and effective implementation of corporate governance practices.

(III) Impact of the Macroeconomic Environment

Despite the disadvantages brought by the volatile global economy, fluctuations in raw material prices, and increased foreign exchange rate risks, the Company remains committed to innovation and progress and continues to apply its strengths to deliver exceptional service and quality, strive for stronger sales performance in a bid to enhance its market share and profitability.

The Company would like to express its sincere appreciation to its shareholders for their unwavering support, which has been fundamental to its sustained growth. Wieson is steadfast in its commitment to the core values of Excellence, Innovation, Trustworthiness, and Appreciation, and will continue to cultivate relationships of mutual trust and respect with its customers. Embracing a philosophy of shared success, the Company is confident in its ability to constantly deliver better results.

We would like to take this opportunity to wish all our shareholders
Good health and good luck, as well as success in all of your endeavors!

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Audit Committee's Audit Report

The Board of Directors has prepared the Company's 2025 annual business report, financial statements (including consolidated financial statements) and proposal for distribution of earnings. The financial statements (including consolidated financial statements) have been audited by Deloitte & Touche Taiwan, as appointed by the Board of Directors, and an audit report has been issued. The above business report, financial statements (including consolidated financial statements), and proposal for appropriation of profit and loss have been audited by the Audit Committee and no discrepancies were found. Therefore, in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, the above reports are hereby submitted for review.

To

Wieson Technologies Co., Ltd.
2026 Annual Shareholders' Meeting

Wieson Technologies Co., Ltd.

Independent Director: Liu Hsueh-Yu

Independent Director: Hsiao Kuo-Ching

Independent Director: Tang Jui-Po

Independent Director: Hsieh Hsiu-Mei

March 16, 2026

Attachment 3

Breakdown of Individual Director Remuneration in 2025

Title	Name	Director Remuneration								(A+B+C+D) and Percentage of Net Profit After Tax		Remuneration as Concurrent Employees								(A+B+C+D+E+F+G) and Percentage of Net Profit After Tax		Remuneration from Investee Companies or Parent Company
		Remuneration (A)		Retirement/Severance (B)		Profit-sharing remuneration for directors (C)		Business Execution Expenses (D)				Salary, Bonus & Special Allowances (E)		Retirement/Severance (F)		Profit-sharing remuneration for employees (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements			
Chairman	Hung-Chin Chen	—	—	—	—	2,116	2,116	54	54	2,170 0.87%	2,170 0.87%	7,785	8,325	—	—	1,009	—	1,009	—	10,964 4.38%	11,504 4.59%	None
Director	Cheng-Huang Chen	—	—	—	—	1,693	1,693	30	30	1,723 0.69%	1,723 0.69%	4,865	5,405	108	108	605	—	605	—	7,301 2.92%	7,841 3.13%	None
Director	Te-Jung Ho	—	—	—	—	1,270	1,270	24	24	1,294 0.52%	1,294 0.52%	1,548	7,577	—	108	404	—	404	—	3,246 1.30%	9,383 3.75%	None
Independent Director	Michael Liu	360	360	—	—	423	423	60	60	843 0.34%	843 0.34%	—	—	—	—	—	—	—	—	843 0.34%	843 0.34%	None
Independent Director	Kuo-Ching Hsiao	360	360	—	—	423	423	48	48	831 0.33%	831 0.33%	—	—	—	—	—	—	—	—	831 0.33%	831 0.33%	None
Independent Director	Jui-Po Tang	360	360	—	—	423	423	42	42	825 0.33%	825 0.33%	—	—	—	—	—	—	—	—	825 0.33%	825 0.33%	None
Independent Director	Hsiu-Mei Hsieh	360	360	—	—	423	423	66	66	849 0.34%	849 0.34%	—	—	—	—	—	—	—	—	849 0.34%	849 0.34%	None

1. Please describe the policy, system, standards, and structure governing the remuneration of independent directors, and explain the correlation between the amount of remuneration and factors such as responsibilities, risk exposure, and time commitment:
The remuneration of the Company's independent directors is handled in accordance with the Articles of Incorporation and reviewed by the Remuneration Committee. In determining compensation, the committee considers the Company's profitability, the level of participation and contribution to the Company's operations, industry benchmarks, board performance evaluation results, and meeting attendance. Final remuneration is submitted to the Board of Directors for approval.
2. Apart from the disclosures in the table above, indicate whether any directors received remuneration during the most recent fiscal year for services rendered (e.g., serving as consultants to the parent company, entities included in the financial report, or investee companies in which they are not employees): None.

Independent Auditor's Report

To the Board of Directors and Shareholders of WIESON TECHNOLOGIES CO., LTD.:

Audit Opinion

We have audited the accompanying consolidated statements of financial position of WIESON TECHNOLOGIES CO., LTD. and its subsidiaries (WIESON GROUP) as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows, and notes to the consolidated financial statements (including a summary of significant accounting policies) for the years then ended.

In our opinion, based on our audits, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of WIESON GROUP as of December 31, 2025 and 2024, and the consolidated financial performance and cash flows for the years then ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by Financial Supervisory Commission (FSC).

Basis for the Audit Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Generally Accepted Auditing Standards of the Republic of China. Our responsibilities under those standards are further described in the paragraph on the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements of our report. The staff of the CPA firm subject to the requirement for independence have maintained independence from WIESON GROUP in accordance with the Norm of Professional Ethics for Certified Public Accountants, and have fulfilled other responsibilities under the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of WIESON GROUP for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the consolidated financial statements of WIESON GROUP for the year ended December 31, 2025 are stated as follows:

Authenticity of the occurrence of sales revenues from certain specific sales customers

WIESON TECHNOLOGIES CO., LTD.'s principal source of revenues is the sale of interconnect components and automotive components. Since changes in major sales customers have a significant impact on the financial statements and sales revenues are inherently of high risk, we identified customers whose sales revenue meet certain criteria and listed the assessment of the authenticity of shipments of the sales revenue transactions of these customers to be a key audit matter. Please refer to Note 4(13) to the Consolidated Financial Statements for the accounting policy on revenue recognition.

We performed the following audit procedures:

1. Obtained an understanding of the design of internal controls related to sales revenue recognition, and evaluated and tested their design and the effectiveness of implementation.
2. Reviewed relevant supporting documents and tested the collection status of the revenues from the aforementioned specific sales customers to confirm the authenticity of sales transactions.

Other Matters

WIESON TECHNOLOGIES CO., LTD. has prepared the parent company only financial statements for the years ended December 31, 2025 and 2024, to which we have also issued an independent auditor's report with unqualified opinion on record for reference.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In the preparation of the consolidated financial statements, the management is responsible for also evaluating the ability of WIESON GROUP to continue as going concerns and disclosing related matters and adopting the accounting basis for going concerns, among others, unless management intends to liquidate WIESON GROUP or discontinue operation or there are no other actually feasible solutions than liquidation or discontinued operation.

Those charged with governance, Including the Audit Committee, are responsible for overseeing the financial reporting process of WIESON GROUP. **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. The term of “reasonable assurance” refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards cannot guarantee the discovery of material misstatement in the consolidated financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risk of material misstatement of the consolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of WIESON GROUP.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.
4. Reach a conclusion with regard to the adequacy of the accounting basis adopted to continue with operation by the management and whether significant uncertainties of events or conditions that might result in significant concerns about the ability of WIESON GROUP to continue with operation exist or not according to the evidence obtained from the audit. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. Future events or circumstances may cause WIESON GROUP to cease to have the ability to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including relevant notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities of the GROUP, and express an opinion on the consolidated financial statements. We

are responsible for the direction, supervision and performance of the audit of the GROUP. We remain solely responsible for our audit opinion.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of WIESON GROUP for the years ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan

CPA CHU, SHIH-LAN

Chih Jui-chuan, CPA

Financial Supervisory Commission R.O.C.
Approval Document No.

Jin-Guan-Zheng-Shen-Zi No.
1060023872

Securities and Futures Commission Approval
Document No.

Tai-Cai-Zheng-VI-Zi No. 0920123784

March 16, 2026

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries
Consolidated Statements of Financial Position
December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Assets	December 31, 2025		December 31, 2024	
		Amount (NT\$)	%	Amount (NT\$)	%
	Current Assets				
1100	Cash and cash equivalents (Notes 6 and 30)	\$ 594,014	13	\$ 116,526	3
1136	Financial assets at amortized cost - current (Notes 8, 9, 30 and 32)	3,081	-	119,366	3
1150	Notes receivable (Notes 10, 30 and 32)	337,885	8	240,975	7
1170	Accounts receivable (Notes 10, 23 and 30)	1,042,223	24	1,098,033	29
1200	Other receivables (Notes 30)	2,413	-	9,274	-
1220	Current income tax assets (Note 25)	725	-	722	-
130X	Inventories (Note 11)	686,746	16	618,535	16
1410	Prepayments (Note 17)	39,370	1	72,015	2
1479	Other current assets (Note 17)	1,345	-	3,290	-
11XX	Total current assets	<u>2,707,802</u>	<u>62</u>	<u>2,278,736</u>	<u>60</u>
	Non-current assets				
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 7 and 30)	32,272	1	24,627	1
1600	Property, plant and equipment (Notes 13, 31 and 32)	1,305,604	30	1,154,342	30
1755	Right-of-use assets (Notes 14, 31 and 32)	129,932	3	150,667	4
1760	Investment property (Notes 15 and 32)	29,783	1	39,138	1
1780	Intangible assets (Note 16)	87,524	2	64,778	2
1840	Deferred income tax assets (Note 25)	21,309	-	43,754	1
1915	Prepayments for equipment (Notes 17 and 33)	32,742	1	30,936	1
1920	Refundable deposits (Notes 30 and 31)	15,696	-	15,207	-
1975	Net defined benefit assets - non-current (Note 21)	-	-	3,114	-
1990	Other non-current assets (Note 17)	596	-	339	-
15XX	Total non-current assets	<u>1,655,458</u>	<u>38</u>	<u>1,526,902</u>	<u>40</u>
1XXX	Total assets	<u>\$ 4,363,260</u>	<u>100</u>	<u>\$ 3,805,638</u>	<u>100</u>
	Liabilities and equity				
	Current Liabilities				
2100	Short-term loans (Notes 18, 30 and 32)	\$ 386,597	9	\$ 359,565	10
2130	Contract liabilities - current (Note 23)	6,136	-	24,876	1
2150	Notes payable (Note 30)	-	-	207	-
2170	Accounts payable (Note 30)	750,775	17	798,514	21
2200	Other payables (Notes 19 and 30)	214,987	5	181,717	5
2230	Current income tax liabilities (Note 25)	20,067	1	12,657	-
2250	Provision for liabilities - current (Note 20)	4,444	-	4,119	-
2280	Lease liabilities - current (Notes 14, 30 and 31)	1,214	-	10,547	-
2320	Long-term loans due within one year (Notes 18, 30 and 32)	94,264	2	75,903	2
2399	Other current liabilities	48,281	1	41,895	1
21XX	Total current liabilities	<u>1,526,765</u>	<u>35</u>	<u>1,510,000</u>	<u>40</u>
	Non-current Liabilities				
2540	Long-term loans (Notes 18, 30 and 32)	496,455	11	606,229	16
2570	Deferred income tax liabilities (Note 25)	205,836	5	168,014	4
2580	Lease liabilities - non-current (Notes 14, 30 and 31)	1,069	-	1,602	-
2630	Long-term deferred revenue	12,056	-	6,261	-
2645	Deposits received (Notes 30 and 31)	1,034	-	1,058	-
25XX	Total non-current liabilities	<u>716,450</u>	<u>16</u>	<u>783,164</u>	<u>20</u>
2XXX	Total Liabilities	<u>2,243,215</u>	<u>51</u>	<u>2,293,164</u>	<u>60</u>
	Equity attributable to owners of the Company (Note 22)				
3110	Common stock	817,640	19	726,640	19
3200	Capital Surplus	456,919	10	154,273	4
	Retained Earnings				
3310	Legal reserve	148,881	4	133,439	3
3320	Special reserve	3,747	-	19,826	1
3350	Undistributed earnings	534,020	12	341,416	9
3300	Total retained earnings	<u>686,648</u>	<u>16</u>	<u>494,681</u>	<u>13</u>
3400	Other Equity	(2,738)	-	(3,747)	-
31XX	Total owners' equity of the Company	<u>1,958,469</u>	<u>45</u>	<u>1,371,847</u>	<u>36</u>
36XX	Non-controlling Interest	<u>161,576</u>	<u>4</u>	<u>140,627</u>	<u>4</u>
3XXX	Total equity	<u>2,120,045</u>	<u>49</u>	<u>1,512,474</u>	<u>40</u>
	Total liabilities and equity	<u>\$ 4,363,260</u>	<u>100</u>	<u>\$ 3,805,638</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Attachment 6

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

Unit: In Thousands of NTD, except EPS in NTD

Code		2025		2024	
		Amount (NT\$)	%	Amount (NT\$)	%
4000	Operating revenues (Note 23)	\$ 4,035,592	100	\$ 3,083,420	100
5000	Operating costs (Notes 11 and 24)	(2,970,088)	(74)	(2,298,963)	(75)
5900	Gross Profit	<u>1,065,504</u>	<u>26</u>	<u>784,457</u>	<u>25</u>
	Operating expenses (Notes 24 and 31)				
6100	Selling expenses	(218,169)	(5)	(176,569)	(6)
6200	Administrative expenses	(302,152)	(8)	(256,168)	(8)
6300	R&D expenses	(179,500)	(4)	(163,740)	(5)
6450	Reversal of expected credit losses	<u>1,036</u>	<u>-</u>	<u>6,396</u>	<u>-</u>
6000	Total operating expenses	(<u>698,785</u>)	(<u>17</u>)	(<u>590,081</u>)	(<u>19</u>)
6900	Operating profit	<u>366,719</u>	<u>9</u>	<u>194,376</u>	<u>6</u>
	Non-operating Income and Expenses (Notes 24 and 31)				
7100	Interest income	2,538	-	6,667	-
7010	Other income	2,908	-	5,271	-
7020	Other gains and losses	21,334	1	69,427	3
7050	Finance costs	(<u>26,840</u>)	(<u>1</u>)	(<u>30,033</u>)	(<u>1</u>)
7000	Total non-operating Income and Expenses	(<u>60</u>)	<u>-</u>	<u>51,332</u>	<u>2</u>
7900	Profit before tax	366,659	9	245,708	8
7950	Income tax expense (Note 25)	(<u>96,759</u>)	(<u>2</u>)	(<u>70,180</u>)	(<u>2</u>)
8200	Net Profit for the Year	<u>269,900</u>	<u>7</u>	<u>175,528</u>	<u>6</u>
	Other comprehensive income				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit plan (Note 21)	221	-	254	-

(Continued on next page)

(Continued from previous page)

Code		2025		2024	
		Amount (NT\$)	%	Amount (NT\$)	%
8316	Unrealized valuation gains or losses on investments in equity instruments at fair value through other comprehensive income (Note 22)	\$ 8,794	-	(\$ 20,442)	(1)
8349	Income tax related to items that will not be reclassified subsequently to profit or loss (Notes 22 and 25)	(369)	-	(51)	-
		<u>8,646</u>	-	<u>(20,239)</u>	<u>(1)</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements (Note 22)	(8,439)	-	49,913	1
8399	Income tax related to items that may be reclassified subsequently to profit or loss (Notes 22 and 25)	1,949	-	(9,096)	-
		<u>(6,490)</u>	-	<u>40,817</u>	<u>1</u>
8300	Other comprehensive income for the year (net of tax)	<u>2,156</u>	-	<u>20,578</u>	-
8500	Total comprehensive income for the year	<u>\$ 272,056</u>	<u>7</u>	<u>\$ 196,106</u>	<u>6</u>
	Net profit attributable to:				
8610	Owners of the Company	\$ 250,246	6	\$ 154,212	5
8620	Non-controlling Interest	19,654	1	21,316	1
8600		<u>\$ 269,900</u>	<u>7</u>	<u>\$ 175,528</u>	<u>6</u>
	Total comprehensive income attributable to:				
8710	Owners of the Company	\$ 251,107	6	\$ 170,494	5
8720	Non-controlling Interest	20,949	1	25,612	1
8700		<u>\$ 272,056</u>	<u>7</u>	<u>\$ 196,106</u>	<u>6</u>
	Earnings per share (Note 26)				
9750	Basic	<u>\$ 3.43</u>		<u>\$ 2.28</u>	
9850	Diluted	<u>\$ 3.41</u>		<u>\$ 2.27</u>	

The accompanying notes are an integral part of the consolidated financial statements

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Attachment 7

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

Unit: NT\$ thousands

		Equity attributable to owners of the Company						Other Equity				
		Share Capital		Retained Earnings			Exchange differences on translation of foreign financial statements	Unrealized valuation gains or losses on financial assets at fair value through other comprehensive income	Total	Non-controlling Interest	Total Equity	
Code		Number of shares (in thousands of shares)	Amount (NT\$)	Capital Surplus	Legal reserve	Special reserve						Undistributed earnings
A1	Balance at January 1, 2024	66,664	\$ 666,640	\$ 8,797	\$ 127,970	\$ 5,067	\$ 230,561	(\$ 26,203)	\$ 6,377	\$ 1,019,209	\$ 121,841	\$ 1,141,050
	Appropriation and distribution of earnings for 2023											
B1	Legal reserve	-	-	-	5,469	-	(5,469)	-	-	-	-	-
B17	Special reserve	-	-	-	-	14,759	(14,759)	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(23,332)	-	-	(23,332)	-	(23,332)
E1	Capital increase in cash	6,000	60,000	144,000	-	-	-	-	-	204,000	-	204,000
	Changes in other capital surplus:											
N1	Share-based payment transaction	-	-	1,476	-	-	-	-	-	1,476	-	1,476
D1	Net profit for 2024	-	-	-	-	-	154,212	-	-	154,212	21,316	175,528
D3	Other comprehensive income after tax for 2024	-	-	-	-	-	203	36,521	(20,442)	16,282	4,296	20,578
D5	Total comprehensive income for 2024	-	-	-	-	-	154,415	36,521	(20,442)	170,494	25,612	196,106
O1	Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	(6,826)	(6,826)
Z1	Balance at December 31, 2024	72,664	726,640	154,273	133,439	19,826	341,416	10,318	(14,065)	1,371,847	140,627	1,512,474
	Appropriation and distribution of earnings for 2024											
B1	Legal reserve	-	-	-	15,442	-	(15,442)	-	-	-	-	-
B3	Special reserve	-	-	-	-	(16,079)	16,079	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(58,131)	-	-	(58,131)	-	(58,131)
E1	Capital increase in cash	9,100	91,000	297,505	-	-	-	-	-	388,505	-	388,505
	Changes in other capital surplus:											
N1	Share-based payment	-	-	5,141	-	-	-	-	-	5,141	-	5,141
D1	Net profit for 2025	-	-	-	-	-	250,246	-	-	250,246	19,654	269,900
D3	Other comprehensive income after tax for 2025	-	-	-	-	-	(148)	(7,785)	8,794	861	1,295	2,156
D5	Total comprehensive income for 2025	-	-	-	-	-	250,098	(7,785)	8,794	251,107	20,949	272,056
Z1	Balance at December 31, 2025	81,764	\$ 817,640	\$ 456,919	\$ 148,881	\$ 3,747	\$ 534,020	\$ 2,533	(\$ 5,271)	\$ 1,958,469	\$ 161,576	\$ 2,120,045

The accompanying notes are an integral part of the consolidated financial statements

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Attachment 8

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

Unit: NT\$ thousands

Code		2025	2024
	Cash flows from operating activities		
A10000	Net profit before tax for the year	\$ 366,659	\$ 245,708
A20010	Adjustments to reconcile profit or loss:		
A20100	Depreciation expenses	119,309	120,507
A20200	Amortization expenses	13,719	11,394
A20300	Reversal of expected credit impairment losses	(1,036)	(6,396)
A20900	Finance costs	26,840	30,033
A21200	Interest income	(2,538)	(6,667)
A21300	Dividend income	(421)	(3,324)
A21900	Remuneration cost of share-based payments	5,141	1,476
A22500	Loss on disposal of property, plant and equipment	2,028	1,893
A22800	Gains on disposal of intangible assets	-	(5)
A23700	Reversal of impairment loss on property, plant and equipment	(303)	(89)
A23800	Loss on (Reversal of) decline in value of inventories and obsolescence	16,579	(18,015)
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	(94,545)	41,790
A31150	Accounts receivable	54,514	(226,182)
A31180	Other receivables	4,185	(2,818)
A31200	Inventories	(85,227)	(152,803)
A31230	Prepayments	33,086	(25,664)
A31240	Other current assets	1,945	(1,297)
A32125	Contract liabilities	(18,740)	4,000
A32130	Notes payable	(207)	(99,507)
A32150	Accounts payable	(47,739)	244,929
A32180	Other payables	33,657	52,869
A32200	Provision for liabilities	325	1,662
A32210	Deferred revenue	5,795	(425)
A32230	Other current liabilities	6,386	9,048
A32240	Net defined benefit assets	3,335	(39)
A33000	Cash generated from operations	442,747	222,078
A33100	Interest received	5,214	3,917
A33300	Interest paid	(27,062)	(29,005)
A33500	Income tax paid	(27,508)	(30,026)
AAAA	Net cash inflows from operating activities	<u>393,391</u>	<u>166,964</u>

(Continued on next page)

(Continued from previous page)

Code		2025	2024
	Cash flows from investing activities		
B00030	Return of share payment in connection with capital reduction of financial assets at fair value through other comprehensive income	\$ 1,257	\$ 3,224
B00040	Acquisition of financial assets at amortized cost	-	(116,326)
B00060	Disposal of financial assets at amortized cost	116,285	-
B02700	Purchase of property, plant and equipment	(240,505)	(226,387)
B02800	Proceeds from disposal of property, plant and equipment	1,217	2,143
B03700	Increase in refundable deposits	(489)	(323)
B04500	Purchase of intangible assets	(30,162)	(12,970)
B04600	Proceeds from disposal of intangible assets	-	628
B05400	Acquisition of investment property	-	(843)
B06800	Decrease (Increase) in other non-current assets	(257)	50
B07100	Increase in prepayments for equipment	(22,245)	(28,895)
B07600	Receipts of other dividends	421	3,324
B09900	Acquisition of right-of-use assets	-	(76,095)
BBBB	Net cash outflows from investing activities	(<u>174,478</u>)	(<u>452,470</u>)
	Cash flows from financing activities		
C00100	Increase in short-term loans	27,032	-
C00200	Decrease in short-term loans	-	(262,314)
C01600	Proceeds from long-term loans	200,000	409,106
C01700	Repayment of long-term loans	(291,238)	(135,422)
C03000	Increase in deposits received	-	867
C03100	Return of deposits received	(24)	-
C04020	Principal repayment of lease liabilities	(10,215)	(24,028)
C04500	Payment of cash dividends	(58,131)	(23,332)
C04600	Capital increase in cash	388,505	204,000
C05800	Decrease in non-controlling interests	-	(6,826)
CCCC	Net cash inflows from financing activities	<u>255,929</u>	<u>162,051</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>2,646</u>	<u>28,507</u>
EEEE	Net increase (decrease) in cash and cash equivalents	477,488	(94,948)
E00100	Cash and cash equivalents at the beginning of the year	<u>116,526</u>	<u>211,474</u>
E00200	Cash and cash equivalents at the end of the year	<u>\$ 594,014</u>	<u>\$ 116,526</u>

The accompanying notes are an integral part of the consolidated financial statements

Chairman: Hung-Chin Chen

Manager: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Independent Auditor's Report

To the Board of Directors and Shareholders of WIESON TECHNOLOGIES CO., LTD.:

Audit Opinion

We have audited the accompanying parent company only statements of financial position of WIESON TECHNOLOGIES CO., LTD. as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, parent company only statements of changes in equity, parent company only statements of cash flows, and notes to the parent company only financial statements (including a summary of significant accounting policies) for the years then ended.

In our opinion, based on our audits, the parent company only financial statements referred to above present fairly, in all material respects, the financial position of WIESON TECHNOLOGIES CO., LTD. as of December 31, 2025 and 2024, and the parent company only financial performance and cash flows for the years then ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by Financial Supervisory Commission (FSC).

Basis for the Audit Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Generally Accepted Auditing Standards of the Republic of China. Our responsibilities under those standards are further described in the paragraph on the Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements of our report. The staff of the CPA firm subject to the requirement for independence have maintained independence from WIESON TECHNOLOGIES CO., LTD. in accordance with the Norm of Professional Ethics for Certified Public Accountants, and have fulfilled other responsibilities under the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of WIESON TECHNOLOGIES CO., LTD. for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the parent company only financial statements of WIESON TECHNOLOGIES CO., LTD. for the year ended December 31, 2025 are stated as follows:

Authenticity of the occurrence of sales revenues from certain specific sales customers

WIESON TECHNOLOGIES CO., LTD.'s principal source of revenues is the sale of interconnect components and automotive components. Since changes in major sales customers have a significant impact on the financial statements and sales revenues are inherently of high risk, we identified customers whose sales revenue meet certain criteria and listed the assessment of the authenticity of shipments of the sales revenue transactions of these customers to be a key audit matter. Please refer to Note 4(13) to the Consolidated Financial Statements for the accounting policy on revenue recognition.

We performed the following audit procedures:

1. Obtained an understanding of the design of internal controls related to sales revenue recognition, and evaluated and tested their design and the effectiveness of implementation.
2. Reviewed relevant supporting documents and tested the collection status of the revenues from the aforementioned specific sales customers to confirm the authenticity of sales transactions.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for necessary internal control as management determines is necessary to enable the preparation of the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In the preparation of the parent company only financial statements, the management is responsible for also evaluating the ability of the parent company only financial statements to continue as going concerns and disclosing related matters and adopting the accounting basis for going concerns, among others. Unless the management intends to liquidate WIESON TECHNOLOGIES CO., LTD., discontinue operation, or there are no other actually feasible solutions than liquidation or discontinued operation.

Those charged with governance, including the Audit Committee, are responsible for overseeing the financial reporting process of WIESON TECHNOLOGIES CO., LTD..

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. The term of "reasonable assurance" refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards

cannot guarantee the discovery of material misstatement in the parent company only financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company financial statements.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risk of material misstatement of the parent company only financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of WIESON TECHNOLOGIES CO., LTD..
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.
4. Reach a conclusion with regard to the adequacy of the accounting basis adopted to continue with operation by the management and whether significant uncertainties of events or conditions that might result in significant concerns about the ability of WIESON TECHNOLOGIES CO., LTD. to continue with operation exist or not according to the evidence obtained from the audit. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. Future events or circumstances may cause WIESON TECHNOLOGIES CO., LTD. to cease to have the ability to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including relevant notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities of WIESON TECHNOLOGIES CO., LTD., and express an opinion on the parent company financial statements. We are responsible for the direction, supervision and

performance of the audit of WIESON TECHNOLOGIES CO., LTD.. We remain solely responsible for our audit opinion.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of WIESON TECHNOLOGIES CO., LTD. for the years ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan

CPACHU, SHIH-LAN

CPACHIH, JUI-CHUAN

Financial Supervisory Commission
Approval Document No.

Jin-Guan-Zheng-Shen-Zi No.
1120349008

Financial Supervisory Commission Approval
Document No.

Jin-Guan-Zheng-Shen-Zi No. 1060023872

March 16, 2026

Wieson Technologies Co., Ltd.
Parent Company Only Statements of Financial Position
December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Assets	December 31, 2025		December 31, 2024	
		Amount (NT\$)	%	Amount (NT\$)	%
	Current Assets				
1100	Cash and cash equivalents (Notes 6 and 30)	\$ 395,189	12	\$ 8,313	-
1136	Financial assets at amortized cost - current (Notes 8, 9, 32 and 33)	1,824	-	1,794	-
1150	Notes receivable (Notes 10 and 30)	824	-	563	-
1170	Accounts receivable - unrelated parties (Notes 10, 23 and 30)	519,320	15	483,510	18
1180	Accounts receivable - related parties (Notes 10, 23, 30 and 31)	9,078	-	595	-
1200	Other receivables (Notes 30)	2,376	-	6,175	-
1210	Other receivables - related parties (Notes 30 and 31)	157	-	164	-
130X	Inventories (Note 11)	82,488	3	75,843	3
1410	Prepayments	8,317	-	5,313	-
1479	Other current assets (Notes 17 and 31)	724	-	2,412	-
11XX	Total current assets	<u>1,020,297</u>	<u>30</u>	<u>584,682</u>	<u>21</u>
	Non-current assets				
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 7 and 30)	7,234	-	8,928	-
1550	Investments accounted for using the equity method (Note 12)	1,920,477	56	1,681,922	60
1600	Property, plant and equipment (Notes 13 and 32)	428,222	12	422,020	15
1755	Right-of-use assets (Note 14)	1,786	-	2,853	-
1760	Investment property (Notes 15 and 32)	29,783	1	39,138	2
1780	Intangible assets (Note 16)	28,940	1	24,865	1
1840	Deferred income tax assets (Note 25)	8,872	-	25,784	1
1975	Net defined benefit assets - non-current (Note 21)	-	-	3,114	-
1915	Prepayments for equipment (Note 33)	9,472	-	-	-
1920	Refundable deposits (Note 30)	886	-	78	-
1990	Other non-current assets (Note 17)	602	-	301	-
15XX	Total non-current assets	<u>2,436,274</u>	<u>70</u>	<u>2,209,003</u>	<u>79</u>
1XXX	Total assets	<u>\$ 3,456,571</u>	<u>100</u>	<u>\$ 2,793,685</u>	<u>100</u>
	Liabilities and equity				
	Current Liabilities				
2100	Short-term loans (Notes 18, 30 and 32)	\$ 285,000	8	\$ 210,000	8
2130	Contract liabilities - current (Note 23)	2,406	-	21,485	1
2150	Notes payable (Note 30)	-	-	207	-
2170	Accounts payable - unrelated parties (Note 30)	51,415	2	42,307	1
2180	Accounts payable - related parties (Notes 30 and 31)	303,839	9	275,961	10
2200	Other payables (Notes 19 and 30)	96,110	3	72,185	3
2220	Other payables - related parties (Notes 30 and 31)	2,327	-	3,769	-
2230	Current income tax liabilities (Note 25)	2,343	-	280	-
2250	Provision for liabilities - current (Note 20)	3,799	-	3,476	-
2280	Lease liabilities - current (Notes 14 and 30)	978	-	1,306	-
2320	Long-term loans due within one year (Notes 18, 30 and 32)	83,473	2	65,156	2
2399	Other current liabilities	748	-	667	-
21XX	Total current liabilities	<u>832,438</u>	<u>24</u>	<u>696,799</u>	<u>25</u>
	Non-current Liabilities				
2540	Long-term loans (Notes 18, 30 and 32)	464,084	13	563,241	20
2570	Deferred income tax liabilities (Note 25)	199,868	6	159,286	6
2580	Lease liabilities - non-current (Notes 14 and 30)	863	-	1,601	-
2645	Deposits received (Notes 30 and 31)	849	-	911	-
25XX	Total non-current liabilities	<u>665,664</u>	<u>19</u>	<u>725,039</u>	<u>26</u>
2XXX	Total Liabilities	<u>1,498,102</u>	<u>43</u>	<u>1,421,838</u>	<u>51</u>
	Equity (Note 22)				
	Share Capital				
3110	Common stock	817,640	24	726,640	26
3200	Capital Surplus	456,919	13	154,273	5
	Retained Earnings				
3310	Legal reserve	148,881	4	133,439	5
3320	Special reserve	3,747	-	19,826	1
3350	Undistributed earnings	534,020	16	341,416	12
3300	Total retained earnings	<u>686,648</u>	<u>20</u>	<u>494,681</u>	<u>18</u>
3400	Other Equity	(2,738)	-	(3,747)	-
3XXX	Total equity	<u>1,958,469</u>	<u>57</u>	<u>1,371,847</u>	<u>49</u>
	Total liabilities and equity	<u>\$ 3,456,571</u>	<u>100</u>	<u>\$ 2,793,685</u>	<u>100</u>

The accompanying notes are an integral part of the parent company only financial statements.

Chairman: Hung-Chin Chen

Manager: Cheng-Huang Chen

Head of Accounting : Yu-Wei Hu

Attachment 11

Wieson Technologies Co., Ltd.

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

Unit: In Thousands of NTD, except EPS in NTD

Code		2025		2024	
		Amount (NT\$)	%	Amount (NT\$)	%
4000	Operating revenues (Notes 23 and 31)	\$ 2,056,474	100	\$ 1,290,188	100
5000	Operating costs (Notes 11, 24 and 31)	(1,629,071)	(79)	(1,001,971)	(77)
5900	Gross Profit	<u>427,403</u>	<u>21</u>	<u>288,217</u>	<u>23</u>
	Operating expenses (Notes 24 and 31)				
6100	Selling expenses	(125,761)	(6)	(98,684)	(8)
6200	Administrative expenses	(147,135)	(7)	(123,090)	(9)
6300	R&D expenses	(50,195)	(3)	(49,868)	(4)
6450	Reversal of expected credit impairment losses	<u>171</u>	<u>-</u>	<u>3,009</u>	<u>-</u>
6000	Total operating expenses	(<u>322,920</u>)	(<u>16</u>)	(<u>268,633</u>)	(<u>21</u>)
6900	Operating profit	<u>104,483</u>	<u>5</u>	<u>19,584</u>	<u>2</u>
	Non-operating Income and Expenses (Notes 24 and 31)				
7100	Interest income	510	-	2,021	-
7010	Other income	25,074	1	5,431	-
7020	Other gains and losses	(3,920)	-	32,129	3
7050	Finance costs	(20,888)	(1)	(19,897)	(2)
7070	Share of subsidiaries, affiliates and joint ventures accounted for using the equity method	<u>208,625</u>	<u>10</u>	<u>153,950</u>	<u>12</u>
7000	Total non-operating Income and Expenses	<u>209,401</u>	<u>10</u>	<u>173,634</u>	<u>13</u>
7900	Profit before tax	313,884	15	193,218	15
7950	Income tax expense (Note 25)	(<u>63,638</u>)	(<u>3</u>)	(<u>39,006</u>)	(<u>3</u>)
8200	Net Profit for the Year	<u>250,246</u>	<u>12</u>	<u>154,212</u>	<u>12</u>
	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit plan (Note 21)	\$ 221	-	\$ 254	-

(Continued on next page)

(Continued from previous page)

Code		2025		2024	
		Amount (NT\$)	%	Amount (NT\$)	%
	Other comprehensive income				
8316	Unrealized valuation gains or losses on investments in equity instruments at fair value through other comprehensive income (Note 22)	(437)	-	(9,984)	(1)
8349	Income tax related to items that will not be reclassified subsequently to profit or loss (Note 25)	(369)	-	(51)	-
8330	Share of other comprehensive income of subsidiaries, affiliates and joint ventures accounted for using the equity method (Note 22)	9,231	-	(10,458)	(1)
8310		<u>8,646</u>	<u>-</u>	<u>(20,239)</u>	<u>(2)</u>
	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements (Note 22)	(9,731)	-	45,652	4
8399	Income tax related to items that may be reclassified subsequently to profit or loss (Notes 22 and 25)	1,946	-	(9,131)	(1)
8360		<u>(7,785)</u>	<u>-</u>	<u>36,521</u>	<u>3</u>
8300	Other comprehensive income for the year (net of tax)	<u>861</u>	<u>-</u>	<u>16,282</u>	<u>1</u>
8500	Total comprehensive income for the year	<u>\$ 251,107</u>	<u>12</u>	<u>\$ 170,494</u>	<u>13</u>
	Earnings per share (Note 26)				
9750	Basic	<u>\$ 3.43</u>		<u>\$ 2.28</u>	
9850	Diluted	<u>\$ 3.41</u>		<u>\$ 2.27</u>	

The accompanying notes are an integral part of the parent company only financial statements.

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Attachment 12

Wieson Technologies Co., Ltd.
Parent Company Only Statements of Changes in Equity
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousands

Code		Share Capital		Capital Surplus	Retained Earnings			Other equity		Total Equity
		Number of shares (in thousands of shares)	Amount (NT\$)		Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of foreign financial statements	Unrealized valuation gains or losses on financial assets at fair value through other comprehensive income	
A1	Balance at January 1, 2024	66,664	\$ 666,640	\$ 8,797	\$ 127,970	\$ 5,067	\$ 230,561	(\$ 26,203)	\$ 6,377	\$ 1,019,209
E1	Capital increase in cash	6,000	60,000	144,000	-	-	-	-	-	204,000
	Appropriation and distribution of earnings for 2023									
B1	Legal reserve	-	-	-	5,469	-	(5,469)	-	-	-
B17	Special reserve	-	-	-	-	14,759	(14,759)	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(23,332)	-	-	(23,332)
	Changes in other capital surplus:									
N1	Share-based payment transaction	-	-	1,476	-	-	-	-	-	1,476
D1	Net profit for 2024	-	-	-	-	-	154,212	-	-	154,212
D3	Other comprehensive income after tax for 2024	-	-	-	-	-	203	36,521	(20,442)	16,282
D5	Total comprehensive income for 2024	-	-	-	-	-	154,415	36,521	(20,442)	170,494
Z1	Balance at December 31, 2024	72,664	726,640	154,273	133,439	19,826	341,416	10,318	(14,065)	1,371,847
	Appropriation and distribution of earnings for 2024									
B1	Legal reserve	-	-	-	15,442	-	(15,442)	-	-	-
B3	Special reserve	-	-	-	-	(16,079)	16,079	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(58,131)	-	-	(58,131)
E1	Capital increase in cash	9,100	91,000	297,505	-	-	-	-	-	388,505
	Changes in other capital surplus:									
N1	Share-based payment	-	-	5,141	-	-	-	-	-	5,141
D1	Net profit for 2025	-	-	-	-	-	250,246	-	-	250,246
D3	Other comprehensive income after tax for 2025	-	-	-	-	-	(148)	(7,785)	8,794	861
D5	Total comprehensive income for 2025	-	-	-	-	-	250,098	(7,785)	8,794	251,107
Z1	Balance at December 31, 2025	81,764	\$ 817,640	\$ 456,919	\$ 148,881	\$ 3,747	\$ 534,020	\$ 2,533	(\$ 5,271)	\$ 1,958,469

The accompanying notes are an integral part of the parent company only financial statements.

Chairman: Hung-Chin Chen

President: Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

Wieson Technologies Co., Ltd.
Parent Company Only Statements of Cash Flows
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousands

Code		2025	2024
	Cash flows from operating activities		
A10000	Net profit before tax for the year	\$ 313,884	\$ 193,218
A20010	Adjustments to reconcile profit or loss:		
A20100	Depreciation expenses	10,785	11,952
A20200	Amortization expenses	4,040	3,562
A20300	Reversal of expected credit losses	(171)	(3,009)
A20900	Finance costs	20,888	19,897
A21200	Interest income	(510)	(2,021)
A21300	Dividend income	(421)	(3,324)
A21900	Remuneration cost of share-based payments	5,141	1,476
A22400	Share of subsidiaries, affiliates and joint ventures accounted for using the equity method	(208,625)	(153,950)
A22500	Gain on disposal of property, plant and equipment	-	(10)
A23800	Loss on (Reversal of) decline in value of inventories and obsolescence	1,876	(3,376)
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	(261)	(563)
A31150	Accounts receivable	(44,122)	(189,505)
A31180	Other receivables	3,806	(2,733)
A31200	Inventories	(8,623)	(15,813)
A31230	Prepayments	(3,004)	3,219
A31240	Other current assets	1,688	(1,348)
A32125	Contract liabilities	(19,079)	1,790
A32130	Notes payable	(207)	(13)
A32150	Accounts payable	36,986	81,798
A32180	Other payables	22,842	27,001
A32200	Provision for liabilities	323	1,641
A32230	Other current liabilities	81	48
A32240	Net defined benefit assets	3,335	(39)
A33000	Cash generated from operations	140,652	(30,102)
A33100	Interest received	510	2,020
A33300	Interest paid	(21,190)	(19,761)
A33500	Income tax paid	(2,504)	(2,857)
AAAA	Net cash flows from (used in) operating activities	<u>117,468</u>	<u>(50,700)</u>

(Continued on next page)

(Continued from previous page)

Code		2025	2024
	Cash flows from investing activities		
B00030	Return of share payment in connection with capital reduction of financial assets at fair value through other comprehensive income	\$ 1,257	\$ 3,224
B00040	Acquisition of financial assets at amortized cost	(30)	(28)
B02200	Net cash outflows to subsidiaries	(30,430)	(286,040)
B02700	Purchase of property, plant and equipment	(6,463)	(1,535)
B02800	Proceeds from disposal of property, plant and equipment	-	411
B03800	Increase in refundable deposits	(808)	-
B04500	Purchase of intangible assets	(8,115)	(7,796)
B05400	Purchase of investment property	-	(843)
B06700	(Increase) Decrease in other non-current assets	(301)	43
B07100	Increase in prepayments for equipment	(9,472)	-
B07600	Receipt of dividends from subsidiaries	-	41,947
B09900	Receipts of other dividends	<u>421</u>	<u>3,324</u>
BBBB	Net cash outflows from investing activities	<u>(53,941)</u>	<u>(247,293)</u>
	Cash flows from financing activities		
C00100	Increase (Decrease) in short-term loans	75,000	(215,000)
C01600	Proceeds from long-term loans	200,000	367,887
C01700	Repayment of long-term loans	(280,840)	(73,301)
C03100	(Decrease) Increase in deposits received	(62)	874
C04020	Principal repayment of lease liabilities	(1,123)	(1,116)
C04500	Distribution of cash dividends	(58,131)	(23,332)
C04600	Capital increase in cash	<u>388,505</u>	<u>204,000</u>
CCCC	Net cash inflows from financing activities	<u>323,349</u>	<u>260,012</u>
EEEE	Net increase (decrease) in cash and cash equivalents	386,876	(37,981)
E00100	Cash and cash equivalents at the beginning of the year	<u>8,313</u>	<u>46,294</u>
E00200	Cash and cash equivalents at the end of the year	<u>\$ 395,189</u>	<u>\$ 8,313</u>

The accompanying notes are an integral part of the parent company only financial statements.

Chairman: Hung-Chin Chen President: Cheng-Huang Chen Head of Accounting: Yu-Wei Hu

Wieson Technologies Co., Ltd.
2025 Statement of Annual Earnings Distribution

Unit: NT\$

Item	Amount (NT\$)	
Undistributed earnings at the beginning of the period		283,923,651
Re-measurement of the defined benefit plan	(147,698)	
Adjusted undistributed earnings		283,775,953
Net profit for the current period	250,243,925	
Legal reserve appropriated (10%)	(25,009,623)	
Reversal of special reserves	1,008,785	
Earnings available for distribution of the current period		510,019,040
Items of distribution		
Stock dividend	-	
Cash dividend	163,527,896	
Total distribution		163,527,896
Undistributed earnings at the ending of the period		346,491,144
Note:		
<ol style="list-style-type: none"> 1. The earnings distribution items pertain to the profit for 2025, amounting to NT\$163,527,896. 2. In addition, to comply with the requirements of the Ministry of Finance's "Profit-Seeking Enterprise Income Tax Return" and "Undistributed Earnings Tax Return for Profit-Seeking Enterprises," when calculating the undistributed earnings subject to an additional 5% profit-seeking enterprise income tax under Article 66-9 of the Income Tax Act, priority is given to distributing the current year's earnings. 		

Chairman: Hung-Chin Chen President: Cheng-Huang Chen Head of Accounting: Yu-Wei Hu

Wieson Technologies Co., Ltd.
List of Director (Including Independent Director) Candidates

Non-Independent Director

Director (ZH/EN)	Education	Professional Experience	Current Position	Number of Shares Held (Note)
Hung-Chin Chen Hung-Chin Chen	EMBA, National Chengchi University MBA, California Miramar University, USA MBA, Department of Business Administration / Entrepreneurship Program, National Chengchi University	Chairman, Wieson Technologies Co., Ltd.	Chairman, Wieson Technologies Co., Ltd. Corporate director representative of Cayman Wieson International Investment Co., Ltd. Corporate director representative of Cayman Islands Jibao Electronics Co., Ltd. Director of Dongguan Huaguo Electronics Co., Ltd. Corporate director representative of WIESON AMERICA, INC. Corporate director representative and secretary of WIESON OVERSEA HOLDING CO., LTD. Chairman of Jiangsu Wieson Automotive Electronics Co., Ltd. Corporate chairman representative of Wieson Automotive Electronics Co., Ltd. Director of Baoyuan International Investment Co., Ltd. Director of New Bobway Development Co., Ltd. Chairman of Jiewayi International Investment Co., Ltd. Corporate director representative of Samoa Huayi International Investment Co., Ltd. Director of Daoda Technology Co., Ltd. Director of Samoa Best Dynasty International Co., Ltd. Chairman of Best International Enterprise Co., Ltd. Legal representative of Wieson Technologies (Vietnam) Co., Ltd. Legal representative of Guangdong Dongguan-Taiwan High-tech Industrial Park Construction Co., Ltd. Legal representative of Dongguan Dongguan-Taiwan Water Town No. 1 Park Construction and Development Co., Ltd.	6,307,516

Director (ZH/EN)	Education	Professional Experience	Current Position	Number of Shares Held (Note)
			Legal representative of Dongguan Dongguan-Taiwan Water Town No. 2 Park Construction and Development Co., Ltd. Legal representative of Guangdong Jiahua Yi Investment Consulting Co., Ltd.	
Cheng-Huang Chen Cheng-Huan Chen	Accounting Group, MBA, National Chengchi University	AVP, Finance Department, Lumax International Corp AVP, General Administration Division, Sun Race SturmeY-Archer Inc. Senior Manager, BDO Taiwan	President, Wieson Technologies Co., Ltd. Chairman of Dongguan Huaguo Electronics Co., Ltd. CFO and Secretary of WIESON AMERICA, INC. Wieson Automotive (Jiansu, MainlandChina) Co., Ltd./Supervisor Corporate director representative of Wieson Automotive Electronics Co., Ltd. Chairman of Baoyuan International Investment Co., Ltd. Corporate director representative of Wieson Technologies (Vietnam) Co., Ltd.	130,000
Te-Jung Ho Te-Jung Ho	EMBA, Griggs University, USA	President, Wieson Technologies (Dong Guan) Co., Ltd. Sales Manager, Yung Kwang Hsing Industrial Co., Ltd.	General manager of automotive electronics division headquarters, Wieson Technologies Co., Ltd. Director of Dongguan Huaguo Electronics Co., Ltd. Chairman and President of Jiangsu Wieson Automotive Electronics Co., Ltd. Corporate director representative of Wieson Automotive Electronics Co., Ltd. Supervisor of Bao Yuan International Investment Co., Ltd. Director of Wieson Technologies (Vietnam) Co., Ltd.	895,912

Independent Director

Director (ZH/EN)	Education	Professional Experience	Current Position	Number of Shares Held
Hsiu-Mei Hsieh Hsiu-Mei Hsien	M.S., Department of Accounting, National Chengchi University	CFO, Grand Hall Enterprise Co., Ltd. CFO, Willis Towers Watson Taiwan Limited CFO, DV Biomed Co., Ltd.	CPA, Kau Wei CPAs Firm Corporate Representative Director, UnicoCell Biomed Co., Ltd. Supervisor, Blue Sea Offshore Transport Co., Ltd.	0

Jui-Po Tang Jui-Po Tang	EMBA and Entrepreneurship Program, National Chengchi University	Director/General Manager, Asia Sales and Marketing, Seagate Technology President, Portwell, Inc. President, Ennoconn Corporation	Independent Director, Weblink International Inc.	0
Chao-Hsien Lin Chao-Hsien Lin	Master of Business Administration, University of Chicago	Director of the International Division, Industrial Technology Research Institute	Special Appointed Expert, International Division, Industrial Technology Research Institute. Strategy consultant at Orient Europharma Co., Ltd. Independent director of CDIB Capital Group Director of Taiwan Asia Pacific Industrial Analysis Professional Association Director of Formosa Organ Culture Association Director of Industrial Technology Investment Corporation (ITIC)	0
Yi-Chun Chen YI-Chun Chen	MBA, George Washington University Bachelor of Accounting, National Taiwan University	Associate Vice President, Underwriting Department, Taishin Securities Co., Ltd. Associate vice president, Underwriting Department, Grand Cathay Securities Co., Ltd.	Independent director of liofa Technology Co., Ltd. Independent Director, WHETRON ELECTRONICS CO., LTD. Chairman of Wieson Creative Co., Ltd. Supervisor at Chepro Co., Ltd. Executive Director, Falcon Capital Co., Ltd.	0

Note: Shareholdings as of the book closure date for the annual shareholders' meeting on March 30, 2026.

Wieson Technologies Co., Ltd.

Details of Non-Competition Restrictions for New Directors (Including Independent Directors)

Candidate Category	Candidate Name	Concurrent Company Name and Position
Director	Hung-Chin Chen	<p>Corporate director representative of Cayman Wieson International Investment Co., Ltd.</p> <p>Corporate director representative of Cayman Islands Jibao Electronics Co., Ltd.</p> <p>Director of Dongguan Huaguo Electronics Co., Ltd.</p> <p>Corporate director representative of WIESON AMERICA, INC.</p> <p>Corporate director representative and secretary of WIESON OVERSEA HOLDING CO., LTD.</p> <p>Chairman of Jiangsu Wieson Automotive Electronics Co., Ltd.</p> <p>Corporate chairman representative of Wieson Automotive Electronics Co., Ltd.</p> <p>Director of Baoyuan International Investment Co., Ltd.</p> <p>Director of New Bobway Development Co., Ltd.</p> <p>Chairman of Jiewayi International Investment Co., Ltd.</p> <p>Corporate director representative of Samoa Huayi International Investment Co., Ltd.</p> <p>Director of Daoda Technology Co., Ltd.</p> <p>Director of Samoa Best Dynasty International Co., Ltd.</p> <p>Chairman of Best International Enterprise Co., Ltd.</p> <p>Legal representative of Wieson Technologies (Vietnam) Co., Ltd.</p> <p>Legal representative of Guangdong Dongguan-Taiwan High-tech Industrial Park Construction Co., Ltd.</p> <p>Legal representative of Dongguan Dongguan-Taiwan Water Town No. 1 Park Construction and Development Co., Ltd.</p> <p>Legal representative of Dongguan Dongguan-Taiwan Water Town No. 2 Park Construction and Development Co., Ltd.</p> <p>Legal representative of Guangdong Jiahua Yi Investment Consulting Co., Ltd.</p>
Director	Cheng-Huang Chen	<p>Chairman of Dongguan Huaguo Electronics Co., Ltd.</p> <p>CFO and Secretary of WIESON AMERICA, INC.</p> <p>Wieson Automotive (Jiansu, MainlandChina) Co., Ltd./Supervisor</p> <p>Corporate director representative of Wieson Automotive Electronics Co., Ltd.</p> <p>Chairman of Baoyuan International Investment Co., Ltd.</p> <p>Corporate director representative of Wieson Technologies (Vietnam) Co., Ltd.</p>
Director	Te-Jung Ho	<p>Director of Dongguan Huaguo Electronics Co., Ltd.</p> <p>Chairman and President of Jiangsu Wieson Automotive Electronics Co., Ltd.</p> <p>Corporate director representative of Wieson Automotive Electronics Co., Ltd.</p> <p>Supervisor of Bao Yuan International Investment Co., Ltd.</p> <p>Director of Wieson Technologies (Vietnam) Co., Ltd.</p>
Independent Director	Hsiu-Mei Hsieh	<p>CPA, Kau Wei CPAs Firm</p> <p>Corporate Representative Director, UnicoCell Biomed Co., Ltd.</p> <p>Supervisor, Blue Sea Offshore Transport Co., Ltd.</p>
Independent Director	Jui-Po Tang	Independent Director, Weblink International Inc.
Independent Director	Chao-Hsien Lin	<p>Special Appointed Expert, International Division, Industrial Technology Research Institute.</p> <p>Strategy consultant at Orient Europharma Co., Ltd.</p>

Candidate Category	Candidate Name	Concurrent Company Name and Position
		Independent director of CDIB Capital Group Director of Taiwan Asia Pacific Industrial Analysis Professional Association Director of Formosa Organ Culture Association Director of Industrial Technology Investment Corporation (ITIC)
Independent Director	Yi-Chun Chen	Independent director of liofa Technology Co., Ltd. Independent Director, WHETRON ELECTRONICS CO., LTD. Chairman of Wieson Creative Co., Ltd. Supervisor at Chepro Co., Ltd. Executive Director, Falcon Capital Co., Ltd.

Wieson Technologies Co., Ltd.

Comparison Table of Amendments to the Procedures for the Acquisition or Disposal of Assets

Article number	Provisions under amendment	Current provisions	Description																										
Article 16	<p>When the Company engages in derivative transactions, it shall pay attention to the control of the following key risk management and audit matters:</p> <p>I. Trading principles and policies: (I) – (II)... Omitted. (III) Segregation of duties:</p> <p>1. <u>Personnel responsible for trading, confirmation and settlement, and those responsible for risk measurement, supervision, and control:</u></p> <p>(1) <u>Trading personnel: Personnel from the finance unit designated by the Chairman.</u></p> <p>(2) <u>Confirmation personnel: Personnel from the Headquarters of the General Administration Division or the Administration Department designated by the Chairman.</u></p> <p>(3) <u>Settlement personnel: Handled by cashier personnel.</u></p> <p>(4) <u>Personnel responsible for risk measurement, supervision, and control: Personnel from the Chairman’s Office designated by the Chairman.</u></p> <p>2. Accounting Unit: ... omitted. 3. Audit unit: ... omitted. 4. Board of Directors: ... omitted. 5. Authorization Levels and Corresponding Responsible Personnel Titles for the Company’s Derivative Transactions:</p> <table border="1" data-bbox="376 1216 831 2076"> <thead> <tr> <th>Position</th> <th>Title</th> </tr> </thead> <tbody> <tr> <td>Senior executives authorized by the board of directors (Note 1)</td> <td>Chairman</td> </tr> <tr> <td>Authorized trading personnel (Note 2)</td> <td>President</td> </tr> <tr> <td><u>Trading personnel</u></td> <td><u>Personnel from the finance unit designated by the Chairman</u></td> </tr> <tr> <td><u>Confirmation personnel</u></td> <td><u>Personnel from the Headquarters of the General Administration Division or the Administration Department designated by the Chairman</u></td> </tr> <tr> <td><u>Settlement personnel</u></td> <td><u>Cashier personnel</u></td> </tr> <tr> <td><u>Personnel responsible for risk measurement, supervision, and control</u></td> <td><u>Personnel from the Chairman’s Office designated by the Chairman</u></td> </tr> </tbody> </table>	Position	Title	Senior executives authorized by the board of directors (Note 1)	Chairman	Authorized trading personnel (Note 2)	President	<u>Trading personnel</u>	<u>Personnel from the finance unit designated by the Chairman</u>	<u>Confirmation personnel</u>	<u>Personnel from the Headquarters of the General Administration Division or the Administration Department designated by the Chairman</u>	<u>Settlement personnel</u>	<u>Cashier personnel</u>	<u>Personnel responsible for risk measurement, supervision, and control</u>	<u>Personnel from the Chairman’s Office designated by the Chairman</u>	<p>When the Company engages in derivative transactions, it shall pay attention to the control of the following key risk management and audit matters:</p> <p>I. Trading principles and policies: (I) – (II)... Omitted. (III) Segregation of duties:</p> <p>1. <u>Finance unit:</u></p> <p>(1) <u>Trading personnel: The finance unit shall execute transactions upon approval by the highest-level supervisor as indicated in the authorization limits, and shall conduct risk assessments based on position changes and financial market information.</u></p> <p>(2) <u>Confirmation and settlement personnel: These roles shall be performed by other personnel within the finance unit who are separate from the trading personnel.</u></p> <p>2. Accounting Unit: ... omitted. 3. Audit unit: ... omitted. 4. Board of Directors: ... omitted. 5. Authorization Levels and Corresponding Responsible Personnel Titles for the Company’s Derivative Transactions:</p> <table border="1" data-bbox="901 1122 1361 1715"> <thead> <tr> <th>Position</th> <th>Title</th> </tr> </thead> <tbody> <tr> <td>Senior executives authorized by the board of directors (Note 1)</td> <td>Chairman</td> </tr> <tr> <td>Authorized trading personnel (Note 2)</td> <td>President</td> </tr> <tr> <td><u>Trading personnel</u></td> <td><u>Finance unit personnel</u></td> </tr> <tr> <td><u>Confirmation and settlement personnel</u></td> <td><u>Personnel from the finance unit other than trading personnel</u></td> </tr> <tr> <td><u>Personnel responsible for risk measurement, supervision, and control</u></td> <td><u>Audit personnel</u></td> </tr> </tbody> </table> <p>The rest is omitted.</p>	Position	Title	Senior executives authorized by the board of directors (Note 1)	Chairman	Authorized trading personnel (Note 2)	President	<u>Trading personnel</u>	<u>Finance unit personnel</u>	<u>Confirmation and settlement personnel</u>	<u>Personnel from the finance unit other than trading personnel</u>	<u>Personnel responsible for risk measurement, supervision, and control</u>	<u>Audit personnel</u>	Applicable laws and regulations
Position	Title																												
Senior executives authorized by the board of directors (Note 1)	Chairman																												
Authorized trading personnel (Note 2)	President																												
<u>Trading personnel</u>	<u>Personnel from the finance unit designated by the Chairman</u>																												
<u>Confirmation personnel</u>	<u>Personnel from the Headquarters of the General Administration Division or the Administration Department designated by the Chairman</u>																												
<u>Settlement personnel</u>	<u>Cashier personnel</u>																												
<u>Personnel responsible for risk measurement, supervision, and control</u>	<u>Personnel from the Chairman’s Office designated by the Chairman</u>																												
Position	Title																												
Senior executives authorized by the board of directors (Note 1)	Chairman																												
Authorized trading personnel (Note 2)	President																												
<u>Trading personnel</u>	<u>Finance unit personnel</u>																												
<u>Confirmation and settlement personnel</u>	<u>Personnel from the finance unit other than trading personnel</u>																												
<u>Personnel responsible for risk measurement, supervision, and control</u>	<u>Audit personnel</u>																												

	The rest is omitted.		
Article 26	<p>When the Company acquires or disposes of assets and any of the following circumstances occur, it shall, within two days from the date of occurrence, make an announcement and report the relevant information on the website designated by the competent authority in accordance with the prescribed format based on the nature of the transaction:</p> <p>I. ... omitted.</p> <p>II. ... omitted.</p> <p>III. ... omitted.</p> <p>IV. Where the type of asset acquired or disposed of is equipment for business use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds:</p> <p>(I) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) <u>When the Company's paid-in capital reaches NT\$10 billion or more but is less than NT\$50 billion, the transaction amount reaches NT\$1 billion or more.</u></p> <p>(III) <u>When the Company's paid-in capital reaches NT\$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital.</u></p> <p>V. ... omitted.</p> <p>VI. <u>When the Company's paid-in capital reaches NT\$50 billion or more, and it engages in the trading of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) on a securities exchange or at a securities firm's place of business, where such transactions do not fall under the proviso conditions of Subparagraph 7 and the counterparty is not a related party, and the transaction amount reaches 5% or more of the Company's paid-in capital.</u></p> <p>VII. For asset transactions other than <u>those described in the preceding six subparagraphs</u>, disposal of creditor's rights by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above: ... the rest is omitted.</p>	<p>When the Company acquires or disposes of assets and any of the following circumstances occur, it shall, within two days from the date of occurrence, make an announcement and report the relevant information on the website designated by the competent authority in accordance with the prescribed format based on the nature of the transaction:</p> <p>I. ... omitted.</p> <p>II. ... omitted.</p> <p>III. ... omitted.</p> <p>IV. Where the type of asset acquired or disposed of is equipment for business use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds:</p> <p>(I) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) <u>When the Company's paid-in capital reaches NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</u></p> <p>V. ... omitted.</p> <p>VI. For asset transactions other than <u>those described in the preceding five subparagraphs</u>, disposal of creditor's rights by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above: ... the rest is omitted.</p>	Amendments to applicable laws and regulations
Article 29	For the provision in these Procedures regarding 10% of total assets, the calculation shall be based on the total assets amount in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company's shares have no par value or a par value other than NT\$10 per share, the provisions in these Procedures	For the provision in these Procedures regarding 10% of total assets, the calculation shall be based on the total assets amount in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company's shares have no par value or a par value other than NT\$10 per share, the provisions in these Procedures	Amendments to applicable laws and regulations

	<p>regarding transaction amounts of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; <u>the provisions regarding transaction amounts of 5% of paid-in capital shall be calculated as 2.5% of equity attributable to owners of the parent; the provisions in these Standards regarding transaction amounts for paid-in capital reaching NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion; and the provisions regarding transaction amounts for paid-in capital reaching NT\$50 billion shall be calculated as equity attributable to owners of the parent of NT\$100 billion.</u></p>	<p>regarding transaction amounts of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; <u>the provisions regarding transaction amounts for paid-in capital reaching NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion.</u></p>	
--	--	---	--

Wieson Technologies Co., Ltd.
Comparison Table of Amendments to the Shareholders' Meeting Rules of Procedure

Article number	Provisions under amendment	Current provisions	Description
Article 3	<p>Unless otherwise provided by law or regulation, the Company's Shareholders' Meetings shall be convened by the Board of Directors.</p> <p>If the Company holds a virtual Shareholders' Meeting, this shall be stated in the Articles of Association and resolved by the Board of Directors except as otherwise stipulated in the Regulations on Dealing with Stock-related Affairs for Public Offering Companies, and the virtual Shareholders' Meeting shall be resolved by the Board of Directors with more than 2-thirds of the Directors present and with the consent of over half of those present.</p> <p>At least 30 days prior to the convening of an annual shareholders' meeting or 15 days prior to the convening of a special shareholders' meeting, the Company shall <u>prepare electronic files</u> of the notice of the shareholders' meeting, proxy forms, the agenda items and explanatory materials for matters such as ratification, discussion items, and the election or dismissal of directors, <u>as well as the shareholders' meeting handbook and supplementary meeting materials, and upload them to the Market Observation Post System.</u> In addition, at least 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and distributed on the site of Shareholders' Meeting.</p> <p>(The rest is omitted.)</p>	<p>Unless otherwise provided by law or regulation, the Company's Shareholders' Meetings shall be convened by the Board of Directors.</p> <p>If the Company holds a virtual Shareholders' Meeting, this shall be stated in the Articles of Association and resolved by the Board of Directors except as otherwise stipulated in the Regulations on Dealing with Stock-related Affairs for Public Offering Companies, and the virtual Shareholders' Meeting shall be resolved by the Board of Directors with more than 2-thirds of the Directors present and with the consent of over half of those present.</p> <p>At least 30 days prior to the convening of an annual shareholders' meeting or 15 days prior to the convening of a special shareholders' meeting, the Company shall <u>prepare electronic files</u> of the notice of the shareholders' meeting, proxy forms, and the agenda items and explanatory materials for matters such as ratification, discussion items, and the election or dismissal of directors, <u>and upload them to the Market Observation Post System. Also, the shareholders' meeting handbook and supplementary meeting materials shall be compiled into electronic files and transmitted to the Market Observation Post System 21 days before the general meeting or 15 days before the extraordinary general meeting of shareholders.</u> In addition, at least 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and distributed on the site of Shareholders' Meeting.</p> <p>(The rest is omitted.)</p>	<p>In accordance with applicable laws and regulations, all listed companies and OTC companies shall upload electronic files of the shareholders' meeting handbook and supplementary meeting materials to the information reporting website designated by the Financial Supervisory Commission at least 30 days prior to the convening of an annual shareholders' meeting.</p>

Wieson Technologies Co., Ltd.

Procedures for the Acquisition or Disposal of Assets (Prior to Amendment)

- Article 1 These Procedures are established in accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” issued by the Financial Supervisory Commission, Executive Yuan, under Tai-Cai-Zheng (I) No. 0910006105 dated December 10, 2002.
- Article 2 The Company shall handle the acquisition or disposal of assets in accordance with these Procedures. However, where other laws or regulations provide otherwise, such provisions shall prevail.
- Article 3 The scope of assets referred to in these Procedures is as follows:
- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing funds, depositary receipts, call (put) warrants, beneficiary securities, and asset-backed securities.
 - II. Real estate (including land, buildings and structures, investment property, and inventory of construction companies) and equipment.
 - III. Membership certificates.
 - IV. Intangible assets such as patent rights, copyrights, trademark rights, and franchise rights.
 - V. Right-of-use assets.
 - VI. Claims of financial institutions (including receivables, purchased foreign exchange bills, discounted bills and loans, and overdue receivables).
 - VII. Derivatives.
 - VIII. Assets acquired or disposed of through merger, demerger, acquisition, or share transfer in accordance with law.
 - IX. Other important assets.
- Article 4 Definitions of terms used in these Procedures are as follows:
- Definitions of terms used in these Procedures are as follows:
- I. Derivatives: Refers to forward contracts, option contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the above contracts, or hybrid contracts or structured products embedded with derivatives, whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term “forward contracts” does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sales) contracts.
 - II. Assets acquired or disposed of through merger, demerger, acquisition, or share transfer in accordance with law: Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted pursuant to the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institutions Merger Act, or other laws, or through the issuance of new shares to acquire shares of another company in accordance with Article 156, Paragraph 6 of the Company Act (hereinafter referred to as share transfer).
 - III. Related parties and subsidiaries: Shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
 - IV. Professional appraiser: Refers to a real estate appraiser or any other person legally permitted to engage in real estate or equipment appraisal.
 - V. Date of occurrence: Refers to the earliest date among the contract signing date, payment date, transaction execution date, transfer date, date of board resolution, or any other date sufficient to determine the counterparty and transaction amount. However, for investments requiring approval by the competent authority, the earlier of the above dates or the date of approval by the competent authority shall apply.
 - VI. Investment in mainland China: Refers to investments or technical cooperation

conducted in mainland China in accordance with the Regulations Governing Permission for Investment or Technical Cooperation in Mainland China issued by the Investment Commission, Ministry of Economic Affairs.

VII. Professional investors: Refers to financial holding companies, banks, insurance companies, bills finance companies, trust enterprises, securities firms engaging in proprietary trading or underwriting, futures commission merchants engaging in proprietary trading, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies established in accordance with law and regulated by local financial supervisory authorities.

VIII. Securities exchange: Domestic securities exchange refers to Taiwan Stock Exchange Corporation; foreign securities exchange refers to any organized securities trading market regulated by the securities supervisory authority of the respective country.

IX. Business premises of securities firms: Domestic business premises of securities firms refer to places where securities firms establish counters for trading securities in accordance with the Regulations Governing the Trading of Securities on the Business Premises of Securities Firms; foreign business premises of securities firms refer to business locations of financial institutions regulated by foreign securities supervisory authorities and permitted to engage in securities business.

Article 5 The appraisal report obtained by the Company or the opinion issued by a CPA, attorney, or securities underwriter shall meet the following requirements, and the professional appraiser and its appraising personnel, CPA, attorney, or securities underwriter shall comply with the following provisions:

I. They must not have been sentenced to imprisonment for one year or more for violations of this Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, the Business Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or other offenses committed in the course of business. However, this shall not apply if three years have elapsed since completion of the sentence, expiration of probation, or pardon.

II. They shall not be a related party to the transaction party or have a substantive related-party relationship.

III. Where the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraising personnel shall not be related parties to each other or have a substantive related-party relationship.

When issuing appraisal reports or opinions, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of their respective professional associations and the following matters:

I. Before accepting a case, they shall prudently assess their professional competence, practical experience, and independence.

II. During the execution of the case, they shall properly plan and perform appropriate procedures to form a conclusion and issue a report or opinion accordingly; and shall fully document the procedures performed, information collected, and conclusions in the engagement working papers.

III. They shall evaluate the appropriateness and reasonableness of the data sources, parameters, and information used as the basis for issuing the appraisal report or opinion.

IV. The statements shall include that the relevant personnel possess professional competence and independence, have assessed that the information used is appropriate and reasonable, and have complied with applicable laws and regulations.

Article 6 Procedures for the Company's acquisition or disposal of real estate, equipment, or right-of-use assets:

I. Scope of Assets:

Limited to real estate, equipment, or right-of-use assets as defined in Article 3 of these Procedures.

II. Evaluation Procedures:

- (I) When the Company acquires or disposes of real estate or its right-of-use assets, it shall refer to the publicly announced current value, appraised value, and actual transaction prices of nearby real estate or its right-of-use assets to determine the transaction terms and transaction price.
- (II) When the Company acquires or disposes of equipment or its right-of-use assets, it shall adopt one of the following methods—price inquiry, price comparison, negotiation, or tendering—to determine the transaction terms and transaction price.

III. Operational Procedures:

(I) Transaction process, authorization limits, and levels:

The Company's acquisition or disposal of real estate, equipment, or right-of-use assets shall be handled by the responsible supervisors of relevant units at different levels in accordance with the Company's internal control system, including the "Investment Cycle," "Fixed Asset Cycle," and "Authorization and Approval Procedures."

(II) Execution Unit:

When the Company acquires or disposes of real estate, equipment, or right-of-use assets, the transaction shall be submitted for approval in accordance with the Company's authorization limits, and the user department or management department shall be responsible for execution.

(III) Appraisal Reports for Real Estate or Equipment:

When the Company acquires or disposes of real estate, equipment, or right-of-use assets, except for transactions with domestic government agencies, construction on self-owned land, construction on leased land, or acquisition or disposal of equipment or its right-of-use assets for business use, if the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, an appraisal report issued by a professional appraiser shall be obtained prior to the date of occurrence and shall comply with the following provisions:

1. If a limited price, specified price, or special price must be used as a reference for the transaction price due to special circumstances, such transaction shall first be submitted to the Board of Directors for approval; the same shall apply to any subsequent changes to the transaction terms.
2. If the transaction amount reaches NT\$1 billion or more, appraisals shall be obtained from two or more professional appraisers.
3. Where the appraisal results of professional appraisers fall under any of the following circumstances, except where all appraisal results for asset acquisition are higher than the transaction amount, or all appraisal results for asset disposal are lower than the transaction amount, a CPA shall be engaged to provide a specific opinion on the reasons for the discrepancy and the fairness of the transaction price:
 - (1) The discrepancy between the appraisal result and the transaction amount reaches 20% or more of the transaction amount.
 - (2) The discrepancy between the appraisal results of two or more professional appraisers reaches 10% or more of the transaction amount.
4. The date of the report issued by the professional appraiser shall not exceed three months from the date of contract formation. However, if the same period of publicly announced current value is applied and does not exceed six months, the original professional appraiser may issue an opinion letter.

(IV) For the Company's acquisition or disposal of real estate, equipment, or right-of-use assets, the calculation of the transaction amount shall be handled in accordance with Paragraphs 2 and 3 of Article 26, and the term "within one year" shall be calculated retrospectively for one year from the date of occurrence of the current transaction. Items for which an appraisal report issued by a professional appraiser or a CPA's opinion has already been obtained in accordance with these Procedures need not be included again.

IV. Announcement and Reporting Procedures:

The announcement and reporting procedures for the Company's acquisition or disposal of real estate, equipment, or right-of-use assets shall be handled in accordance with Articles 26, 27, and 28.

V. Total Amount of Non-Operating Real Estate or Right-of-Use Assets Acquired by the Company and Its Subsidiaries:

The total amount of non-operating real estate or right-of-use assets acquired by the Company and its subsidiaries shall not exceed 10% of the paid-in capital of each respective company.

VI. Control Procedures for Subsidiaries' Acquisition or Disposal of Assets:

The Company's control procedures for subsidiaries' acquisition or disposal of real estate, equipment, or right-of-use assets shall be handled in accordance with Article 30.

VII. Penalties for Violations of These Procedures by Relevant Personnel:

If the Company's relevant personnel violate these Procedures in relation to the acquisition or disposal of real estate, equipment, or right-of-use assets, they shall be subject to disciplinary actions in accordance with the Company's work rules and reward and punishment regulations.

Article 7 Procedures for the Company's acquisition or disposal of securities:

I. Scope of Assets:

Limited to securities as defined in Article 3 of these Procedures.

II. Evaluation Procedures:

(I) When the Company acquires or disposes of securities traded on a centralized securities exchange or at a securities firm's place of business, it shall, prior to the date of occurrence, obtain the most recent financial statements of the target company that have been audited or reviewed by a CPA, and determine the transaction terms and transaction price based on market conditions.

(II) When the Company acquires or disposes of securities not traded on a centralized securities exchange or at a securities firm's place of business, unless such securities have publicly quoted prices in an active market or are otherwise regulated by the Financial Supervisory Commission, it shall first obtain the most recent financial statements of the target company that have been audited or reviewed by a CPA as a reference for evaluating the transaction price, and shall consider factors such as net asset value per share, profitability, and future development potential to determine the transaction terms and transaction price.

III. Operational Procedures:

(I) Transaction process, authorization limits, and levels:

The Company's acquisition or disposal of securities shall be handled by the responsible supervisors of relevant units at different levels in accordance with the Company's internal control system, including the "Investment Cycle" and "Approval Authority Guidelines."

(II) Execution Unit:

When the Company acquires or disposes of securities, the transaction shall be submitted for approval in accordance with the Company's authorization limits, and the finance, accounting, or other departments related to investment shall be responsible for execution.

(III) Appraisal Reports for Securities:

If the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, a CPA shall be engaged to provide an opinion on the reasonableness of the transaction price prior to the date of occurrence. However, this shall not apply if the securities have publicly quoted prices in an active market or where otherwise provided by the Financial Supervisory Commission.

(IV) For the Company's acquisition or disposal of securities, the calculation of the transaction amount shall be handled in accordance with Paragraphs 2 and 3 of Article 26, and the term "within one year" shall be calculated retrospectively for one year from the date of occurrence of the current transaction. Items for which an appraisal report issued by a professional appraiser or a CPA's opinion has already been obtained in accordance with these Procedures need not be included again.

IV. Announcement and Reporting Procedures:

The announcement and reporting procedures for the Company's acquisition or disposal of securities shall be handled in accordance with Articles 26, 27, and 28.

V. Total amount of securities acquired by the Company and its subsidiaries, and limits on individual securities:

(I) Securities acquired through direct or indirect reinvestment in subsidiaries by the Company:

1. The total amount of investment in securities shall not exceed 200% of the paid-in capital of each respective company.
2. The amount invested in any individual security shall not exceed 150% of the paid-in capital of each respective company.

(II) Securities acquired through other means:

1. The total amount of investment in securities shall not exceed 100% of the net worth of each respective company.
2. The amount invested in any individual security shall not exceed 50% of the net worth of each respective company.

VI. Control procedures for subsidiaries' acquisition or disposal of securities:

The Company's control procedures for subsidiaries' acquisition or disposal of securities shall be handled in accordance with Article 30.

VII. Penalties for Violations of These Procedures by Relevant Personnel:

If the Company's relevant personnel violate these Procedures in relation to the acquisition or disposal of securities, they shall be subject to disciplinary actions in accordance with the Company's work rules and reward and punishment regulations.

Article 8 Procedures for the Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates:

I. Scope of Assets:

Limited to intangible assets, right-of-use assets thereof, or membership certificates as defined in Article 3 of these Procedures.

II. Evaluation Procedures:

- (I) When the Company acquires or disposes of membership certificates, it shall refer to fair market prices to determine the transaction terms and transaction price.
- (II) When the Company acquires or disposes of intangible assets or their right-of-use assets, it shall refer to expert appraisal reports or fair market prices to determine the transaction terms and transaction price.

III. Operational Procedures:

(I) Transaction process, authorization limits, and levels:

The Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be handled by the responsible

supervisors of relevant units at different levels in accordance with the Company's internal control system, including the "Fixed Asset Cycle" and "Approval Authority Guidelines."

(II) Execution Unit:

When the Company acquires or disposes of intangible assets, right-of-use assets thereof, or membership certificates, the transaction shall be submitted for approval in accordance with the Company's authorization limits, and the user department or administrative department shall be responsible for execution.

(III) Appraisal Reports for Membership Certificates or Intangible Assets:

If the transaction amount for the Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, a CPA shall be engaged prior to the date of occurrence to provide an opinion on the reasonableness of the transaction price.

(IV) (For the Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates, the calculation of the transaction amount shall be handled in accordance with Paragraphs 2 and 3 of Article 26, and the term "within one year" shall be calculated retrospectively for one year from the date of occurrence of the current transaction. Items for which an appraisal report issued by a professional appraiser or a CPA's opinion has already been obtained in accordance with these Procedures need not be included again.)

IV. Announcement and Reporting Procedures:

The announcement and reporting procedures for the Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be handled in accordance with Articles 26, 27, and 28.

V. Control procedures for subsidiaries' acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates:

The Company's control procedures for subsidiaries' acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be handled in accordance with Article 30.

VI. Penalties for Violations of These Procedures by Relevant Personnel:

If the Company's relevant personnel violate these Procedures in relation to the acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates, they shall be subject to disciplinary actions in accordance with the Company's work rules and reward and punishment regulations.

Article 9 Procedures for the Company's acquisition or disposal of claims of financial institutions: In principle, the Company does not engage in transactions involving the acquisition or disposal of claims of financial institutions. If the Company intends to engage in such transactions in the future, it shall first obtain approval from the Board of Directors and then establish the relevant evaluation and operational procedures.

Article 10 Where the Company acquires or disposes of assets through court auction procedures, the certificate issued by the court may be used in place of an appraisal report or a CPA's opinion.

Article 11 When the Company acquires or disposes of assets with related parties, in addition to handling the relevant resolution procedures and evaluating the reasonableness of transaction terms in accordance with the relevant provisions of these Procedures, if the transaction amount reaches 10% or more of the Company's total assets, it shall also obtain an appraisal report issued by a professional appraiser or a CPA's opinion in accordance with the regulations.

The calculation of the transaction amount referred to in the preceding paragraph shall be handled in accordance with Paragraphs 2 and 3 of Article 26, and the term "within

one year” shall be calculated retrospectively for one year from the date of occurrence of the current transaction. Items for which an appraisal report issued by a professional appraiser or a CPA’s opinion has already been obtained in accordance with these Procedures need not be included again.

When determining whether a counterparty is a related party, in addition to considering its legal form, its substantive relationship shall also be taken into account.

Article 12 When the Company acquires or disposes of real estate or its right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or its right-of-use assets with a related party and the transaction amount reaches 20% of the Company’s paid-in capital, 10% of total assets, or NT\$300 million or more, except for the trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the following information shall be submitted to the Audit Committee (applying mutatis mutandis the provisions of Paragraphs 3, 4, and 5 of Article 31) and approved by the Board of Directors before the transaction contract may be signed and payment made:

- I. The purpose, necessity, and expected benefits of the acquisition or disposal of assets.
- II. The reasons for selecting the related party as the transaction counterparty.
- III. When acquiring real estate or its right-of-use assets from a related party, the relevant information for assessing the reasonableness of the proposed transaction conditions in accordance with Articles 13 and 14.
- IV. The original acquisition date and price of the related party, the transaction counterparty, and the relationship between the counterparty, the Company, and the related party.
- V. A monthly cash inflow and outflow forecast for the one-year period commencing from the expected month of contract signing, and an assessment of the necessity of the transaction and the reasonableness of the use of funds.
- VI. An appraisal report issued by a professional appraiser or a CPA’s opinion obtained in accordance with the preceding Article.
- VII. Any restrictive covenants and other important agreed matters of the transaction.

For the following transactions conducted between the Company and its subsidiaries, the Board of Directors may authorize the Chairman to make decisions in advance within a limit of NT\$50 million, and subsequently submit them to the most recent Board meeting for ratification.

- I. Acquisition or disposal of equipment for business use or its right-of-use assets.
- II. Acquisition or disposal of real estate right-of-use assets for business use.

For transactions between the Company’s subsidiaries as described in the preceding paragraph, each subsidiary’s Board of Directors may authorize its Chairman to make decisions in advance within a certain amount, and subsequently submit them to its most recent Board meeting for ratification.

When submitting the matters specified in Paragraph 1 to the Board of Directors for discussion, the opinions of each independent director shall be fully considered. If an independent director has any objection or reservation, it shall be recorded in the minutes of the Board meeting.

Where the Company or its subsidiary that is not a domestic public company conducts a transaction described in Paragraph 1 and the transaction amount reaches 10% or more of the Company’s total assets, the Company shall submit the information listed in Paragraph 1 to the shareholders’ meeting for approval before the transaction contract may be signed and payment made. However, this shall not apply to transactions between the Company and its subsidiaries or between its subsidiaries.

The calculation of the transaction amount referred to in Paragraph 1 and the preceding paragraph shall be handled in accordance with Paragraphs 2 and 3 of Article 26, and the term “within one year” shall be calculated retrospectively for one year from the date

of occurrence of the current transaction. Items that have already been submitted to and approved by the shareholders' meeting, Board of Directors, and Audit Committee in accordance with these Procedures need not be included again.

Article 13 When the Company acquires real estate or its right-of-use assets from a related party, it shall assess the reasonableness of the transaction cost by the following methods:

- I. Based on the related party's transaction price plus necessary financing interest and costs that the buyer is legally required to bear. The necessary financing interest cost shall be calculated based on the weighted average interest rate on the Company's borrowings in the year the asset is purchased; however, it shall not exceed the maximum non-financial industry lending rate announced by the Ministry of Finance.
- II. If the related party has used the subject property as collateral to obtain a loan from a financial institution, the total appraised lending value of the property by the financial institution shall be used, provided that the actual cumulative loan amount extended by the financial institution reaches 70% or more of the appraised lending value and the loan period has exceeded one year. However, this shall not apply if the financial institution and one of the transaction parties are related parties to each other.

If land and buildings of the same subject are purchased or leased together, the transaction cost may be assessed separately for the land and the buildings by any of the methods listed in the preceding paragraph.

When the Company acquires real estate or its right-of-use assets from a related party, it shall assess the cost of the real estate or its right-of-use assets in accordance with Paragraphs 1 and 2, and shall engage a CPA to review and express a specific opinion.

If the Company acquires real estate or its right-of-use assets from a related party under any of the following circumstances, it shall be handled in accordance with Article 12, and the preceding three paragraphs shall not apply:

- I. The related party acquired the real estate or its right-of-use assets through inheritance or gift.
- II. The time elapsed between the related party's acquisition of the real estate or its right-of-use assets and the date of this transaction exceeds five years.
- III. The Company enters into a joint construction contract with the related party, or commissions the related party to construct real estate on its own land or leased land, thereby acquiring the real estate.
- IV. The Company acquires real estate right-of-use assets for business use from its subsidiaries.

Article 14 If the assessment results of the Company in accordance with Paragraphs 1 and 2 of the preceding Article are lower than the transaction price, the Company shall handle the matter in accordance with Article 15. However, this shall not apply where objective evidence is presented and a professional real estate appraiser and a CPA provide specific opinions supporting the reasonableness under the following circumstances:

- I. If the related party acquired undeveloped land or leased land and then constructed buildings, and evidence can be provided to meet one of the following conditions:
 - (I) The undeveloped land is assessed in accordance with the method specified in the preceding Article, and the buildings are calculated based on the related party's construction costs plus a reasonable construction profit, and the total exceeds the actual transaction price. The reasonable construction profit shall be based on the lower of the average gross profit margin of the related party's construction segment over the most recent three years or the most recent gross profit margin of the construction industry announced by the Ministry of Finance.
 - (II) Other non-related party transaction cases for different floors of the same property or in nearby areas within one year, with similar area, and with transaction terms that are comparable after adjusting for reasonable floor or

regional price differences in accordance with real estate buying, selling, or leasing practices.

- II. Where a public company can provide evidence that the transaction terms for acquiring real estate or leasing real estate right-of-use assets from a related party are comparable to other non-related party transaction cases within one year in nearby areas with similar area.

The term “nearby area transaction cases” in the preceding paragraph shall, in principle, refer to cases within the same or adjacent blocks and within a radius of no more than 500 meters from the subject property, or with similar publicly announced current values; “similar area” shall, in principle, mean that the area of the non-related party transaction case is not less than 50% of the area of the subject property; and “within one year” shall be calculated retrospectively for one year from the date of occurrence of the acquisition of the real estate or its right-of-use assets.

Article 15 When the Company acquires real estate or its right-of-use assets from a related party, and the assessment results in accordance with the preceding two Articles are both lower than the transaction price, the following matters shall be handled:

- I. The difference between the transaction price of the real estate or its right-of-use assets and the assessed cost shall be set aside as a special reserve in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act, and shall not be distributed or used for capitalization and issuance of bonus shares. If an investor adopting the equity method for investment in the Company is a public company, it shall also set aside a special reserve in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act based on its shareholding ratio for the amount set aside.
- II. The independent director members of the Audit Committee shall handle the matter in accordance with Article 218 of the Company Act.
- III. The handling status under the preceding two subparagraphs shall be reported to the shareholders’ meeting, and the detailed transaction information shall be disclosed in the annual report and prospectus.

Where the Company has set aside a special reserve in accordance with the preceding paragraph, such reserve may not be utilized until the asset purchased or leased at a high price has recognized impairment losses, or has been disposed of or the lease terminated, or appropriate compensation has been made or restoration completed, or other evidence confirms that there is no unreasonableness, and approval has been obtained from the Financial Supervisory Commission.

If there is other evidence indicating that the transaction is not conducted in the ordinary course of business, the Company shall also handle the matter in accordance with the preceding two paragraphs.

Article 16 When the Company engages in derivative transactions, it shall pay attention to the control of the following key risk management and audit matters:

- I. Trading principles and policies:
 - (I) Types of derivatives that may be engaged in:

The types of derivatives that the Company may engage in are limited to those defined in Article 4 of these Procedures.
 - (II) Operating or hedging strategies:

Where the Company engages in derivatives transactions for hedging purposes, such transactions shall be conducted to hedge exposure positions arising from the Company’s (including its subsidiaries’) operations. Transactions for other specific purposes may only be conducted after approval by the Board of Directors.
 - (III) Segregation of duties:
 1. Finance unit:
 - (1) Trading personnel:

The finance unit shall execute transactions upon approval by the

highest-level supervisor as indicated in the authorization limits, and shall conduct risk assessments based on position changes and financial market information.

- (2) Confirmation and settlement personnel: These roles shall be performed by other personnel within the finance unit who are separate from the trading personnel.
2. Accounting unit:
In accordance with relevant regulations (generally accepted accounting principles), the accounting unit shall properly and accurately present the related transactions and profit or loss results in the financial statements.
 3. Audit unit:
The audit unit shall periodically assess the appropriateness of internal controls over derivatives transactions, and shall audit on a monthly basis the compliance of the trading department with the procedures for handling derivatives transactions, prepare audit reports, and if any material violations are identified, notify the independent directors in writing.
 4. Board of Directors:
 - (1) Designated senior management personnel shall at all times pay attention to the supervision and control of risks arising from derivatives transactions.
 - (2) The Board shall periodically evaluate whether the performance of derivatives transactions is consistent with the established operating strategies and whether the risks assumed are within the Company's acceptable range.
 - (3) Where the Board of Directors authorizes relevant personnel to handle derivatives transactions in accordance with these Procedures, such transactions shall subsequently be reported to the most recent Board meeting.
 5. Authorization Levels and Corresponding Responsible Personnel Titles for the Company's Derivative Transactions:

Position	Title
Senior executives authorized by the board of directors (Note 1)	Chairman
Authorized trading personnel (Note 2)	President
Trading personnel	Finance unit personnel
Confirmation and settlement personnel	Personnel from the finance unit other than trading personnel
Personnel responsible for risk measurement, supervision, and control	Audit personnel

Note 1: Senior executives authorized by the Board of Directors – Chairman:

- (1) Periodically evaluate whether the currently adopted risk management measures are appropriate and ensure that derivatives transactions are handled in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the procedures for derivatives transactions set forth in these Procedures.
- (2) Supervise transaction and profit/loss conditions, and when any abnormality is identified, necessary response measures shall be taken and immediately reported to the Board of Directors; the Board meeting shall have independent directors in attendance and expressing their opinions.

Note 2: Authorized transaction personnel – President:

- (1) Hedging transactions: When the Company engages in derivatives transactions for hedging purposes, regardless of the amount, such transactions must be approved by the President before execution.
- (2) Specific purpose transactions: When the Company engages in derivatives transactions for specific purposes, regardless of the amount, such transactions must be submitted to and approved by the Board of Directors, and within the authorized amount, the President shall approve the execution of the transaction.

(IV) Performance evaluation:

1. Hedging transactions:
Performance evaluation shall be based on the overall profit and loss of the hedged items and the hedging transactions.
2. Specific purpose transactions:
Performance evaluation shall be based on the overall profit and loss of specific items and specific transactions.
3. The finance unit shall regularly provide trading position valuation and market analyses to the chief financial officer as a reference for management and instructions.

(V) Total contract amount for derivatives transactions, and aggregate and individual contract loss limits:

1. Total contract amount:
 - (1) Hedging operations:
The total contract amount that the Company may engage in shall be limited to the Company's (including its subsidiaries') net foreign exchange positions arising from normal operations over the next year, outstanding borrowing liabilities, and positions related to raw material procurement over the next year. (Net foreign exchange position refers to the balance obtained by subtracting the estimated cash payments of foreign currency payables from the estimated cash receipts of foreign currency receivables for each month over the next year; borrowing liabilities refer to the total amount of foreign currency borrowings; and raw material procurement positions refer to the estimated quantity of raw materials to be procured each month over the next year.)
 - (2) Specific purpose transactions:
The total contract amount shall not exceed US\$5,000,000 (or the equivalent amount in other currencies).
2. Aggregate and individual contract loss limits:
 - (1) Hedging operations:
 - A. Aggregate contract loss limit:
The total profit or loss arising from all hedging contracts of the Company shall not exceed 10% of the total notional principal of all contracts.
 - B. Individual contract loss limit:
The profit or loss arising from each individual hedging contract of the Company shall not exceed 10% of the notional principal of each individual contract.
 - (2) Specific purpose transactions:
 - A. Aggregate contract loss limit:
The total profit or loss arising from all contracts for specific-purpose transactions of the Company shall not exceed 5% of the total notional principal of all contracts.
 - B. Individual contract loss limit:
The profit or loss arising from each individual contract for

specific-purpose transactions of the Company shall not exceed 5% of the notional principal of each individual contract.

II. Risk management measures:

(I) Scope of risk management:

1. Credit risk:

In principle, counterparties shall be banks with sound credit standing, and transactions shall not be excessively concentrated with a single institution.

2. Market price risk:

Through analysis reports from financial advisors or banks, continuously monitor changes in interest rates, exchange rates, and raw material prices.

3. Liquidity risk:

Banks selected for transactions must possess sufficient facilities, information, and trading capabilities.

4. Cash flow risk:

Relevant personnel shall pay attention to the Company's cash flow and coordinate fund scheduling to ensure that transactions can be smoothly settled on the settlement date, thereby avoiding risks arising from insufficient funding.

5. Operational risk:

Strict compliance with authorization limits and operational procedures shall be ensured to avoid operational risks.

6. Legal risk:

Documents signed with counterparties shall primarily adopt standard market contracts; any special or non-standard contracts must be reviewed by legal personnel or an attorney.

(II) Personnel engaged in derivatives trading shall not concurrently serve as personnel responsible for confirmation, settlement, or other related operations.

(III) Personnel responsible for risk measurement, supervision, and control shall belong to different departments from those mentioned in the preceding subparagraph and shall report to the Board of Directors or to senior management personnel who are not responsible for trading or position decisions.

III. Internal audit system:

The Company's internal auditors shall periodically assess the fairness of internal controls over derivatives transactions, and shall conduct monthly audits of the trading department's compliance with the procedures for handling derivatives transactions, prepare audit reports, and if any material violations are identified, notify the independent directors in writing.

IV. Regular evaluation methods and handling of abnormal situations:

Positions held in derivatives transactions shall be evaluated at least once a week; however, for hedging transactions conducted for business purposes, evaluation shall be conducted at least twice a month, and the evaluation reports shall be submitted to senior executives authorized by the Board of Directors. If any abnormal situation arises, it shall be immediately reported to the Board of Directors, and necessary response measures shall be taken.

V. Other important risk management measures:

If the Company's relevant personnel violate these Procedures in relation to derivatives transactions, they shall be subject to disciplinary actions in accordance with the Company's rules of employment and disciplinary measures.

Article 17 When engaging in derivatives transactions, the Company shall establish a register to record in detail the types and amounts of derivatives transactions, the dates of approval by the Board of Directors, and matters requiring prudent evaluation as set forth in the preceding Article.

The announcement and reporting procedures for the Company's derivatives

transactions shall be handled in accordance with Articles 26, 27, and 28.

Article 18 When the Company conducts a merger, demerger, acquisition, or share transfer, it shall, prior to convening the Board of Directors for resolution, engage a CPA, attorney, or securities underwriter to provide an opinion on the reasonableness of the share exchange ratio, acquisition price, or the cash or other property to be distributed to shareholders, and submit such opinion to the Board of Directors for discussion and approval. However, where a public company merges with a subsidiary in which it directly or indirectly holds 100% of the issued shares or total capital, or where subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital merge with each other, the aforementioned expert opinion on reasonableness may be exempted.

Article 19 When the Company participates in a merger, demerger, or acquisition, it shall prepare a public document for shareholders prior to the shareholders' meeting, detailing the important contractual terms and related matters of the merger, demerger, or acquisition, and deliver it to shareholders together with the expert opinion referred to in Paragraph 1 of the preceding Article and the notice of the shareholders' meeting, as a reference for deciding whether to approve the merger, demerger, or acquisition. However, this shall not apply where, in accordance with other laws, a shareholders' meeting is not required to resolve the merger, demerger, or acquisition.

If any participating company in a merger, demerger, or acquisition is unable to convene a shareholders' meeting or adopt a resolution due to insufficient attendance, insufficient voting rights, or other legal restrictions, or if the proposal is rejected by the shareholders' meeting, the participating companies shall immediately publicly disclose the reasons, subsequent handling procedures, and the expected date of convening the shareholders' meeting.

Article 20 Unless otherwise provided by law or approved in advance by the Financial Supervisory Commission, Executive Yuan due to special circumstances, companies participating in a merger, demerger, or acquisition shall convene their Board of Directors and shareholders' meetings on the same day to resolve the relevant matters.

Companies participating in a share transfer shall, unless otherwise provided by law or approved in advance by the Financial Supervisory Commission, Executive Yuan due to special circumstances, convene their Board of Directors on the same day.

Companies whose shares are listed or traded on the business premises of securities firms and that participate in a merger, demerger, acquisition, or share transfer shall prepare complete written records of the following information and retain them for five years for inspection:

- I. Basic information of personnel: Including the titles, names, and national identification numbers (or passport numbers for foreign nationals) of all persons involved in the planning or execution of the merger, demerger, acquisition, or share transfer prior to the public disclosure of the information.
- II. Dates of important events: Including the dates of signing letters of intent or memoranda, engaging financial or legal advisors, signing contracts, and Board of Directors meetings.
- III. Important documents and minutes: Including documents such as merger, demerger, acquisition, or share transfer plans, letters of intent or memoranda, important contracts, and minutes of Board meetings.

Companies whose shares are listed or traded on the business premises of securities firms and that participate in a merger, demerger, acquisition, or share transfer shall, within two days from the date of the Board of Directors' resolution, report the information specified in Subparagraphs 1 and 2 of the preceding paragraph to the Financial Supervisory Commission, Executive Yuan via the Internet information reporting system in the prescribed format.

Where a company participating in a merger, demerger, acquisition, or share transfer is not a listed company or a company whose shares are traded on the business premises

of securities firms, the listed company or the company whose shares are traded on the business premises of securities firms shall enter into an agreement with such company and handle the matter in accordance with the preceding two paragraphs.

- Article 21 All persons participating in or having knowledge of the merger, demerger, acquisition, or share transfer plan of the Company shall issue a written confidentiality undertaking. Prior to public disclosure of the information, they shall not disclose the content of the plan to any external party, nor shall they trade, either in their own name or through others, in the shares or other equity-type securities of all companies related to the merger, demerger, acquisition, or share transfer.
- Article 22 When the Company participates in a merger, demerger, acquisition, or share transfer, the share exchange ratio or acquisition price shall not be arbitrarily changed except under the following circumstances, and the conditions under which changes may be made shall be specified in the merger, demerger, acquisition, or share transfer agreement:
- I. Conducting a cash capital increase, issuing convertible corporate bonds, issuing stock dividends, issuing corporate bonds with warrants, preferred shares with warrants, warrants, or other equity-type securities.
 - II. Disposal of major assets of the Company or other actions that affect the Company's financial and business conditions.
 - III. Occurrence of major disasters, significant technological changes, or other events affecting shareholders' equity or securities prices.
 - IV. Adjustments due to the repurchase of treasury shares by any company participating in the merger, demerger, acquisition, or share transfer in accordance with law.
 - V. Changes in the entities or number of companies participating in the merger, demerger, acquisition, or share transfer.
 - VI. Other conditions for change that have been specified in the agreement and publicly disclosed.
- Article 23 When the Company participates in a merger, demerger, acquisition, or share transfer, the agreement shall specify the rights and obligations of the participating companies and shall include the following matters:
- I. Handling of breach of contract.
 - II. Principles for handling equity-type securities previously issued or treasury shares repurchased by a company that is extinguished due to merger or is subject to demerger.
 - III. The number of treasury shares that participating companies may repurchase in accordance with law after the record date for calculating the share exchange ratio, and the principles for handling such shares.
 - IV. Methods for handling changes in the entities or number of participating parties.
 - V. Expected implementation schedule and anticipated completion date of the plan.
 - VI. Relevant procedures, including the scheduled date for convening a shareholders' meeting in accordance with law if the plan is not completed on time.
- Article 24 After the information is publicly disclosed, if any company participating in a merger, demerger, acquisition, or share transfer intends to subsequently conduct another merger, demerger, acquisition, or share transfer with another company, unless the number of participating companies is reduced and the shareholders' meeting has resolved and authorized the Board of Directors to make such changes, thereby exempting the need to reconvene the shareholders' meeting, all procedures or legal acts already completed in the original merger, demerger, acquisition, or share transfer shall be re-executed by all participating companies.
- Article 25 Where any company participating in a merger, demerger, acquisition, or share transfer is not a public company, the Company shall enter into an agreement with such company and handle the matter in accordance with Articles 20, 21, and 24.
- Article 26 When the Company acquires or disposes of assets and any of the following circumstances occur, it shall, within two days from the date of occurrence, make an

announcement and report the relevant information on the website designated by the competent authority in accordance with the prescribed format based on the nature of the transaction:

- I. Acquisition or disposal of real estate or its right-of-use assets with a related party, or acquisition or disposal of assets other than real estate or its right-of-use assets with a related party where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this shall not apply to the trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- II. Conducting a merger, demerger, acquisition, or share transfer.
- III. Losses from derivatives transactions reaching the upper limit for total or individual contract losses as specified in the applicable handling procedures.
- IV. Where the type of asset acquired or disposed of is equipment for business use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds:
 - (I) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.
 - (II) When the Company's paid-in capital reaches NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.
- V. Acquisition of real estate through build-to-order on own land, build-to-order on leased land, joint construction with allocation of housing units, joint construction with profit sharing, or joint construction with separate sales, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.
- VI. For asset transactions other than those described in the preceding five subparagraphs, disposal of creditor's rights by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above:
 - (I) Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China.
 - (II) Where a professional investor engages in the trading of securities on a securities exchange or at a securities firm's place of business, or subscribes in the primary market for foreign government bonds or ordinary corporate bonds publicly offered and issued, or general financial bonds not involving equity (excluding subordinated bonds), or subscribes or redeems securities investment trust funds or futures trust funds, or subscribes or sells back exchange-traded notes, or where a securities firm subscribes to securities as required for underwriting business or as a sponsoring securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange.
 - (III) Trading of bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The transaction amount referred to in the preceding paragraph shall be calculated as follows:

- I. The amount of each individual transaction.
- II. The cumulative amount of transactions involving acquisition or disposal of the same type of underlying asset with the same counterparty within one year.
- III. The cumulative amount of acquisition or disposal (calculated separately for acquisitions and disposals) of real estate or its right-of-use assets under the same development project within one year.
- IV. The cumulative amount of acquisition or disposal (calculated separately for

acquisitions and disposals) of the same securities within one year.

The term “within one year” in the preceding paragraph shall be calculated retrospectively for one year from the date of occurrence of the current transaction. Items that have already been announced in accordance with these Regulations need not be included again.

The Company shall, on a monthly basis, report the status of derivatives transactions conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the previous month, in the prescribed format, and input such information into the information reporting website designated by the competent authority before the 10th day of each month.

If any item that the Company is required to announce contains errors or omissions at the time of announcement and requires correction, the Company shall, within two days from the date it becomes aware of such error or omission, re-announce and report all items.

When the Company acquires or disposes of assets, it shall retain relevant contracts, meeting minutes, registers, appraisal reports, and opinions issued by CPAs, attorneys, or securities underwriters at the Company for at least five years, unless otherwise provided by other laws or regulations.

Article 27 After the Company has made an announcement and report in accordance with the preceding Article, if any of the following circumstances occur, it shall, within two days from the date of occurrence, make an announcement and report the relevant information on the website designated by the competent authority:

I. Any change, termination, or rescission of the relevant contract originally executed for the transaction.

II. Failure to complete a merger, demerger, acquisition, or share transfer in accordance with the schedule specified in the contract.

III. Any change to the originally announced and reported content.

Article 28 If a subsidiary of the Company that is not a domestic public company acquires or disposes of assets and meets the criteria for announcement and reporting as set forth in the preceding two Articles, the Company shall make the announcement and report on its behalf.

For the subsidiaries referred to in the preceding paragraph, the standards for announcement and reporting under Paragraph 1 of Article 26 regarding paid-in capital or total assets shall be based on the Company’s paid-in capital or total assets.

Article 29 For the provision in these Procedures regarding 10% of total assets, the calculation shall be based on the total assets amount in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company’s shares have no par value or a par value other than NT\$10 per share, the provisions in these Procedures regarding transaction amounts of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; the provisions regarding transaction amounts for paid-in capital reaching NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion.

Article 30 The Company shall supervise each subsidiary to establish its own procedures for the acquisition or disposal of assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, which shall be implemented upon approval by the subsidiary’s Board of Directors, and the same shall apply to any amendments.

If a subsidiary does not intend to engage in derivatives transactions, it may, upon approval by its Board of Directors, be exempted from establishing procedures for handling derivatives transactions. If it subsequently intends to engage in derivatives transactions, it shall first comply with the relevant provisions of these Procedures.

The Company shall occasionally understand the operational status of each subsidiary and sub-subsi-dary in implementing these Procedures.

The audit personnel of each subsidiary and sub-subsidiary shall conduct audits annually in accordance with these Procedures.

The Company's internal audit unit shall review the audit reports of subsidiaries and sub-subsidiaries and conduct special audits from time to time.

Article 31

These Procedures shall be implemented after approval by the Audit Committee and the Board of Directors and submission to the shareholders' meeting for approval; the same shall apply to any amendments. If any director expresses dissent and such dissent is recorded or provided in writing, the Company shall also submit the dissenting opinions to the Audit Committee.

When submitting the procedures for acquisition or disposal of assets to the Board of Directors for discussion in accordance with the preceding paragraph, full consideration shall be given to the opinions of each independent director; if any independent director has objections or reservations, such opinions shall be recorded in the minutes of the Board meeting.

The resolution of the Audit Committee referred to in Paragraph 1 shall require the consent of more than one-half of all members of the Audit Committee.

If the matter referred to in the preceding paragraph is not approved by more than one-half of all members of the Audit Committee, it may be approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

The term "all members of the Audit Committee" as referred to in Paragraph 3 and "all directors" as referred to in the preceding paragraph shall be calculated based on those actually in office.

Where the Company's acquisition or disposal of assets is required to be approved by the Board of Directors in accordance with these Procedures or other laws and regulations, and any director expresses dissent with a record or written statement, the Company shall also submit the dissenting opinions to the Audit Committee.

When submitting asset acquisition or disposal transactions to the Board of Directors for discussion in accordance with the preceding paragraph, full consideration shall be given to the opinions of each independent director; if any independent director has objections or reservations, such opinions shall be recorded in the minutes of the Board meeting.

The Company's material asset or derivatives transactions shall be approved by the Audit Committee (applying mutatis mutandis the provisions of Paragraphs 3, 4, and 5 of this Article) and submitted to the Board of Directors for resolution.

Wieson Technologies Co., Ltd.

Shareholders' Meeting Rules of Procedure (Prior to Amendment)

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's Shareholders' Meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Article 2 The rules of procedure for the Company's Shareholders' Meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the Company's Shareholders' Meetings shall be convened by the Board of Directors.
- If the Company holds a virtual Shareholders' Meeting, this shall be stated in the Articles of Association and resolved by the Board of Directors except as otherwise stipulated in the Regulations on Dealing with Stock-related Affairs for Public Offering Companies, and the virtual Shareholders' Meeting shall be resolved by the Board of Directors with more than 2-thirds of the Directors present and with the consent of over half of those present.
- Any changes in the method of holding the Company's Shareholders' Meeting shall be resolved by the Board of Directors, and shall be made no later than sending the Shareholders' Meeting notice at the latest.
- The Company shall prepare electronic versions of the Shareholders' Meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of an Annual Shareholders' Meeting or 15 days before the date of an extraordinary Shareholders' Meeting. The Company shall prepare electronic versions of the annual Shareholders' Meeting agenda and supplemental meeting materials and upload them to the MOPS at least 21 days before the date of the annual Shareholders' Meeting or at least 15 days before the date of the extraordinary Shareholders' Meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the Shareholders' Meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the Annual Shareholders' Meeting. In addition, at least 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and distributed on the site of Shareholders' Meeting.
- The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:
- I. When a physical Shareholders' Meeting is convened, such materials shall be distributed on-site at the Shareholders' Meeting.
 - II. When a virtual Shareholders' Meeting is convened, such materials shall be distributed on-site at the Shareholders' Meeting, and an electronic file of such materials uploaded to the video conference platform.
 - III. When a Shareholders' Meeting is convened by video conference, an electronic file of such materials shall be uploaded to the video conference platform.
- The reasons for convening a Shareholders' Meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of Directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by Directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, Paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out, and the essential contents explained in the notice of the reasons for convening the Shareholders' Meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all Directors and their office-taking date are specified in the description of the reasons for holding a Shareholders' Meeting, their office-taking date shall not be changed by any extraordinary motion or otherwise at this Shareholders' Meeting after completion of the re-election at such meeting.

A shareholder holding 1% or more of the total number of issued shares may submit a written proposal for discussion to the Company at an annual Shareholders' Meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any Sub-paragraph of Article 172-1, Paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

A shareholder may propose a suggestion for urging the Company to promote public interests or fulfill its social responsibilities, and only one matter shall be allowed in each of such proposals, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda as per Article 172-1 of the Company Act. Prior to the book closure date before an Annual Shareholders' Meeting is held, the Company shall publicly announce that it will receive shareholder proposals via correspondence or electronic means, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the Annual Shareholders' Meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a Shareholders' Meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the Shareholders' Meeting, the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 For each Shareholders' Meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder shall issue only one Power of Attorney and can entrust only one proxy, and shall submit the Power of Attorney to the Company at least 5 days before the Shareholders' Meeting date. If there is more than one Power of Attorney, the one submitted the earliest shall prevail. However, this provision does not apply if a declaration is made to cancel the previous proxy form.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If a shareholder intends to attend the meeting by video after a Power of Attorney has been served to the Company, they shall send a written notice of cancellation to the

Company at least 2 days before the meeting date; In case of overdue cancellation, the voting rights exercised by the proxy shall prevail.

Article 5 The venue for a Shareholders' Meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a Shareholders' Meeting. The meeting may begin no earlier than 09:00 and no later than 15:00. Full consideration shall be given to the opinions of the independent Directors with respect to the place and time of the meeting.

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

Article 6 The Company shall specify, in the meeting notice, the accepted shareholders, solicitors, the proxy sign-in time (hereinafter referred to as shareholder), sign-in place, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders who complete registration will be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of Directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a Shareholders' Meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company 2 days prior to the shareholders' meeting.

If a shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them till the end of the meeting.

Article 6-1 If the Company intends to hold a Shareholders' Meeting by video, the following items shall be specified in the Shareholders' Meeting notice:

- I. The methods for shareholders to attend the video conference and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) The time to which the meeting must be postponed or when it shall be resumed due to the occurrence of the above-mentioned obstacles that continue and cannot be eliminated, and the date to which the meeting must be postponed or when it must resume.
 - (II) Shareholders who have not registered attending the original Shareholders' Meeting via video shall not attend the postponed or assumed meeting.

(III) Where a video-assisted Shareholders' Meeting is held and the video part of the meeting cannot be continued, the meeting shall continue if the total number of shares represented by the shareholders present reaches the quorum for holding a Shareholders' Meeting after deducting the number of shares represented by the shareholders attending the meeting via video, and the number of shares represented by the shareholders attending the meeting by video shall be included in the total number of the shares represented by the shareholders present, and it shall be regarded as an abstention regarding all the resolutions at this Shareholders' Meeting.

(IV) The method for dealing with the situation where the results of all the motions have been announced without extraordinary motion made.

III. For holding a video Shareholders' Meeting, appropriate alternative measures offered to the shareholders who have difficulty in attending the meeting by video shall be specified.

Article 7 If the shareholders' meeting is called by the Board, the Chairman shall act as the Chairperson. In the absence of the Chairman due to leave or for other reasons, the Vice Chairman shall act as the proxy. If there is no position of a Vice Chairman or also in the absence of the Vice Chairman due to leave or for other reasons, the Chairman shall appoint 1 Executive Director to preside over the meeting. If there is no seat for Executive Director, 1 Director shall be appointed as proxy. If the Chairman has not appointed any person as a proxy, the Directors shall nominate one among themselves to preside over the meeting.

When a managing Director or a Director serves as Chairperson, as referred to in the preceding paragraph, the managing Director or Director shall be one who has held that position for 6 months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person Director that serves as Chairperson.

For shareholders' meetings called by the Board of Directors, the number of participating Directors who attend must exceed one half.

If a Shareholders' Meeting is convened by a party other than the Board of Directors with power to convene, the convening party shall chair the meeting. When there are 2 or more such convening parties, they shall mutually select a Chairperson from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a Shareholders' Meeting in a non-voting capacity.

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the Shareholders' Meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least a year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, and voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

Such recordings shall be properly kept by the Company during the period of its existence and provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

Article 9 Attendance at Shareholders' Meetings shall be calculated based on numbers of shares. The number of shares represented during the meeting is calculated based on the total

amount registered in the attendance log or the attendance cards collected, the number of shareholders registered on the video conference platform, plus the amount of shares on which voting rights are exercised in writing or through electronic means.

The Chairperson shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the Chairperson may announce a postponement, provided that no more than 2 such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after 2 postponements and the attending shareholders still represent less than one third of the total number of issued shares, the Chairperson shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after 2 postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the Chairperson may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10 If a Shareholders' Meeting is convened by the Board of Directors, the meeting agenda shall be formulated by the Board of Directors. Relevant proposals (including extempore motions and amendments to original proposals) shall be voted by ballots. The meeting shall proceed in the order specified in the agenda, which shall not be changed without a resolution of the Shareholders' Meeting.

The shareholders' meeting may be called for by an entitled third party other than the Board and shall follow the same rules as stated in the preceding paragraph.

The Chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding 2 paragraphs (including extempore motions), except by a resolution of the Shareholders' Meeting. If the Chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new Chairperson in accordance with statutory procedures, with the agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The Chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; when the Chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the Chairperson may announce the discussion closed and call for a vote and arrange sufficient time for voting.

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the Chairperson. Shareholders who just present the message slip without actually taking the floor to express their opinions shall be construed as no expression of opinion. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the Chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the

shareholder's speech violates the rules or exceeds the scope of the agenda item, the Chairperson may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the Chairperson and the shareholder who has the floor; the Chairperson shall stop any violation.

When a juristic person shareholder appoints 2 or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the Chairperson may respond in person or direct relevant personnel to respond.

If a Shareholders' Meeting is held by video conference, the shareholders attending the meeting by video may ask questions in text form on the video conference platform of Shareholders' Meeting, from the time the Chairperson opens the meeting, until announcing closure of the meeting. Questions may be raised for each proposal up to 2 times, and each question shall be limited to 200 words, and Paragraphs 1 to 5 shall not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable for the questions be disclosed to the public at the virtual meeting platform.

Article 12 Voting at a Shareholders' Meeting shall be calculated based on the number of shares.

With respect to resolutions of Shareholders' Meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is a likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the securities regulatory authority, when one person is concurrently appointed as proxy by 2 or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act.

When the Company holds a Shareholders' Meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the Shareholders' Meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company 2 days before the date of the Shareholders' Meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a Shareholders' Meeting, the voting rights exercised by the proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote by a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the Chairperson or a person designated by the Chairperson shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the Chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the Chairperson, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for Shareholders' Meeting proposals or elections shall be conducted in public at the place of the Shareholders' Meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

If the Company holds a Shareholders' Meeting by video, the shareholders attending the meeting by video shall vote for various proposals and election proposals through the video conference platform of Shareholders' Meeting after the Chairperson has announced opening of the meeting. Such voting shall be completed before the Chairperson announces closure of the meeting, and any overdue voting shall be deemed as abstention.

If a Shareholders' Meeting is held by video conference, vote shall be calculated at one time after the Chairperson announces the end of voting, and the voting and election results shall be announced.

If a video-assisted Shareholders' Meeting is convened, shareholders who have registered to attend the shareholders' meeting by video conference as per Article 6, who intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration 2 days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference. If a shareholder attending a Shareholders' Meeting via video has exercised voting rights in writing or electronically and has not canceled their intention, they shall not exercise voting rights again on, or propose any amendment to, the former proposal or exercise voting rights on such amendment, except for extempore motion.

Article 14 The election of Directors at a Shareholders' Meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as Directors and the numbers of votes they won and the names of Director candidates who lost the election and the numbers of votes they won.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a Shareholders' Meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chairperson of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the Chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of votes won by each candidate in the event of an election of Directors. The minutes shall be retained for the duration of the existence of the Company.

When a shareholders' meeting is convened by video conference, the shareholders' meeting minutes shall contain the start and end times of the shareholders' meeting, the method of convening the meeting, the names of the Chairperson and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events obstructed the video conference platform or the participation in the video conference in addition to the matters that shall be recorded in accordance with the preceding paragraph.

When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

Article 16 The Company shall expressly disclose the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by the shareholders attending the meeting in writing or electronically, in the meeting place, by using the statistical statement prepared in the stipulated format, on the current day of the Shareholder' Meeting.

If the Company holds a virtual Shareholders' Meeting, the total shares represented by the shareholders attending the meeting shall be disclosed on the video conference platform upon announcement of the opening of the meeting. The same shall apply if total number of shares represented by the shareholders attending the meeting and the number of their voting rights are calculated separately during the meeting.

If matters put to a resolution at a Shareholders' Meeting constitute material information under applicable laws, regulations, or Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Staff handling administrative affairs of a Shareholders' Meeting shall wear identification cards or arm bands.

The Chairperson may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a Shareholders' Meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the Chairperson may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the Chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the

Chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the Chairperson may announce a break based on time considerations. If a force majeure event occurs, the Chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the Shareholders' Meeting may adopt a resolution to resume the meeting at another venue.

Article 19 When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various proposals on the video conference platform in accordance with the regulations, and shall continue to disclose for at least 15 minutes after the Chairperson declares the meeting adjourned.

Article 20 When the Company holds a video Shareholders' Meeting, Chairperson and recording persons shall be at the same location domestically, and the Chairperson shall announce the address of such place when the meeting is held.

Article 21 If a Shareholders' Meeting is held by video conference, the Company shall make a simple test on the connection between and among shareholders before the meeting, and shall provide related real-time services before and during the meeting to offer assistance in dealing with any technical problems in communication.

When a shareholders' meeting is convened by video conference, the Chairperson shall, when calling the meeting to order, announce that there is no need for postponement or resumption of the meeting as stipulated in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies; and that the requirement for the meeting to be postponed or resumed within 5 days due to any natural disasters, accidents, or other force majeure events that have obstructed the video conference platform or the participation in the video conference for more than 30 minutes under Article 182 of the Company Act shall not apply before the Chairperson declares the meeting adjourned.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.

For a meeting to be postponed or resumed under Paragraph 2, shareholders who have registered to participate in the original Shareholders' Meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original Shareholders' Meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected Directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and postponement or resumption thereof under Paragraph 2 is not required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present

at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or periods set forth under Article 12, second half, and Article 13, Paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 2.

Article 22 If the Company holds a virtual Shareholders' Meeting, it shall offer appropriate alternative measures to the shareholders who have difficulty in attending the meeting by video.

Article 23 These Rules, and any amendments hereto, shall be implemented after adoption by Shareholders' Meetings.

Wieson Technologies Co., Ltd.
Articles of Incorporation

Chapter 1 General Provisions

- Article 1 The Company is organized in accordance with the provisions of the Company Act. The Company's English name is WIESON TECHNOLOGIES CO., LTD.
- Article 2 The Company's business operations are as shown on the left:
1. CC01080 Electronics Components Manufacturing.
 2. CC01110 Computer and Peripheral Equipment Manufacturing.
 3. CC01120 Data Storage Media Manufacturing and Duplicating.
 4. CC01020 Electric Wires and Cables Manufacturing.
 5. CB01010 Mechanical Equipment Manufacturing.
 6. CQ01010 Mold and Die Manufacturing.
 7. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.
 8. F119010 Wholesale of Electronic Materials.
 9. F113050 Wholesale of Computers and Clerical Machinery Equipment.
 10. F113020 Wholesale of Household Appliance.
 11. IZ99990 Other Industrial and Commercial Services.
 12. F401010 International Trade.
 13. CC01070 Telecommunication Equipment and Apparatus Manufacturing.
 14. CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing.
 15. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
 16. CD01030 Motor Vehicles and Parts Manufacturing.
 17. CD01040 Motorcycles and Parts Manufacturing.
 18. CE01010 General Instrument Manufacturing.
 19. E601020 Electric Appliance Installation.
 20. CC01040 Lighting Equipment Manufacturing.
 21. F106030 Wholesale of Molds.
 22. F106010 Wholesale of Hardware.
 23. CB01990 Other Machinery Manufacturing.
 24. F601010 Intellectual Property Rights.
 25. F213010 Retail Sale of Electrical Appliances.
 26. CE01030 Optical Instruments Manufacturing.
 27. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 When the Company needs to make secondary investments in other businesses for operational purposes, such investments shall not be subject to the investment limit restrictions set forth in the Company Act.
- Article 2-2 As required by business operations, the Company may offer guarantees to external parties as stipulated in the "Procedures for Loans and Making of Endorsement & Guarantee".
- Article 3 The Company's headquarters is located in New Taipei City. When necessary and subject to the resolution of the Board of Directors, it may establish branch offices in various locations domestically and internationally.
- Article 4 Deleted.

Chapter 2 Shares

- Article 5 The Company's total capital is registered at NT\$1 billion, divided into 100 million shares at NT\$10 per share, of which unissued shares will be issued by the Board of Directors in installments as authorized. The total capital amount mentioned in the preceding paragraph shall reserve NT\$50 million, separated into 5 million shares with a par value of NT\$10 per share. The reserved shares shall be used for issuing share subscription warrants in installments upon the resolution of the Board of Directors.
- Article 5-1 The treasury stocks acquired by the Company may be transferred, including to the employees of its controlling or affiliated companies who meet certain conditions. Upon issuance of new shares by the Company, such shares may be purchased, including by the employees of its controlling or affiliated companies who meet certain conditions.
- The Company's employee warrants may be issued, including to the employees of its controlling or affiliated companies who meet certain conditions.
- The Company may issue restricted stock awards, including to the employees of its controlling or affiliated companies who meet certain conditions.
- The Board of Directors shall be authorized to determine the certain conditions.
- Article 6 The Company may be exempted from printing stock certificates for the non-physical issuance of shares, but it shall register their issuance with the centralized securities depository enterprises.
- Article 6-1 In the event that the Company's stock ceases to be publicly offered, a resolution shall be submitted to the Shareholders' Meeting. This provision shall remain unchanged during the Company's listing on the Emerging Stock Market or TWSE (TPEX).
- Article 7 Deleted.
- Article 8 The handling of the Company's stock affairs shall be in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the Securities and Futures Bureau, as well as the provisions of relevant laws and regulations.
- Article 8-1 Share transfer registration shall be suspended for 60 days prior to an Annual Shareholders' Meeting, or for 30 days prior to an extraordinary Shareholders' Meeting, or for 5 days prior to the record date fixed for distributing dividends, bonus, or any other benefit.
- ## Chapter 3 Shareholders' Meeting
- Article 9 The Company's shareholders' meetings are divided into the 2 types shown on the left:
- (I) Annual Shareholders' Meeting: To be convened at least once a year. It is held once a year within 6 months after the end of each fiscal year.
- (II) Extraordinary Shareholders' Meeting: To be convened when necessary in accordance with relevant laws and regulations.
- Article 9-1 The Company's Shareholders' Meetings can be held by means of video conference or other methods promulgated by the central competent authority.
- Article 10 The Shareholders' Meeting is convened by the Board of Directors and chaired by the Chairman. If the Chairman takes leave or is unable to exercise their powers for any reason, the Chairman shall designate one Director to act on their behalf; if the Chairman has not designated a proxy, the Directors shall elect one of them to act as proxy. If a Shareholders' Meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are 2 or more such convening parties, they shall mutually select a Chairperson from among themselves.
- Article 11 A notice to convene an Annual Shareholders' Meeting shall be given to each shareholder at least 30 days in advance. A notice to convene an extraordinary Shareholders' Meeting shall be given to each shareholder at least 15 days in advance. The reason for convening the meeting should be stated in the notice and announcement. A notice to convene a Shareholders' Meeting may, as an alternative, be given by electronic means, after prior consent from the recipient(s) thereof is obtained. The

notice of the shareholders meeting to be given by an issuer to shareholders who own less than 1,000 shares of nominal stocks may be given in the form of a public announcement, unless otherwise specified in regulations.

Article 12 When a shareholder could not attend the Shareholders' Meeting, the shareholder could appoint a proxy to attend on behalf of the shareholder at a Shareholders' Meeting with a form prescribed by the Company stating the scope of authorization. Unless otherwise provided for in Article 177 of the Company Act, the method of attendance by proxy shall be in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 13 Shareholders shall be entitled to one vote for each share held, unless otherwise specified in regulations.

Article 14 When convening a Shareholders' Meeting, electronic voting is one of the ways for shareholders to exercise their voting rights, and those who choose to do so shall be deemed to have attended the said Shareholders' Meeting in person. The related procedures for the exercise of their functions shall be entirely handled in compliance with current legal requirements.

Unless otherwise provided by relevant laws and regulations, resolutions at a Shareholders' Meeting shall be adopted by a majority of the votes cast by shareholders present in person or by a proxy at a meeting attended by shareholders representing more than half of the total outstanding shares.

Article 14-1 Matters relating to the resolutions of a Shareholders' Meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairperson of the shareholders' meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The preparation and distribution of said meeting minutes shall be conducted according to Article 183 of the Company Act.

Chapter 4 Directors and Audit Committee

Article 15 The Company shall establish 7 seats of Directors who shall be elected under the candidate nomination system from among persons with legal capacity by the Shareholders Meeting. Directors shall serve a term of 3 years and may be re-elected. The aggregate shareholding ratio of all the Company's Directors shall be in accordance with the regulations of the competent securities authority.

Article 15-1 With the number of the Company's Directors mentioned in the previous paragraph, the number of independent Directors among the Directors shall not be less than 3 and shall not be less than one-fifth of the total number of Directors. The professional qualifications of independent Directors, shareholding, part-time restrictions, independence determination, nomination and selection methods and other matters to be complied with are all handled in accordance with the relevant regulations of the securities regulatory authority.

Article 15-2 More than half of the Directors of the Company shall not have any of the following relationships:

- I. Spouse.
- II. Relatives within the second degree of kinship.

Article 15-3 The cumulative voting system is implemented for the election of the Company's Directors. Independent Directors and non-independent Directors shall be elected together, but the number of seats won shall be calculated separately. Unless otherwise stipulated by law, each share shall carry voting rights equal to the total number of Directors to be elected, and such voting rights may be cast for a single candidate or split among multiple candidates. Those candidates receiving the highest number of votes shall be elected as independent Directors and non-independent Directors, respectively.

Article 15-4 According to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of independent Directors. It shall not be fewer than 3 persons in number, one

of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

The duties, organizational rules, exercise of powers, and other matters to be complied with by the Audit Committee referred to in the preceding paragraph shall be handled in accordance with the relevant regulations of the securities regulatory authority and the Company.

- Article 16 A Board meeting shall be attended by more than two-thirds of all Directors, and with the consent of more than half of the attending Directors. One person shall be elected as the Chairman of the Board of Directors to represent the Company externally. If the Chairman of the Board of Directors is on leave of absence or unable to exercise their duties for any reason, the proxy shall be handled in accordance with the provisions of Article 208 of the Company Act.
- Article 17 The Board meeting is held and chaired by the Chairman of the Board of Directors. However, the first Board meeting of each term shall be convened by the Director who received the most votes representing the largest number of voting rights. For the convening of a Board meeting, the reasons shall be stated and the Directors shall be notified 7 days prior to the meeting date. However, a meeting may be held at any time in case of any emergency. Notification of the preceding meeting may be given in writing, by fax, email, or other means.
- Article 18 Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be made by a majority of Directors present at a meeting attended by a majority of all Directors. Any Director attending the meeting through video conference shall be deemed to have participated in the meeting in person. If a Director intends to entrust another Director to attend a meeting for them, they shall issue a Power of Attorney each time, specifying the authorization scope based on the reasons for holding the meeting. A Director acting as proxy may only represent one other Director.
- Article 19 Deleted.
- Article 20 The Board is authorized to determine the remuneration of all Directors based on their levels of participation in the Company's operations, the value of their contributions and the industry standard.
All Directors may receive transportation allowances based on the actual circumstances.
- Article 20-1 The Company may purchase liability insurance for Directors to reduce the risk of Directors being sued by shareholders or other related parties due to their lawful performance of duties.
- Chapter 5 Managerial Officers
- Article 21 The Company may establish the position of CEO and General Manager, and their appointment, dismissal and remuneration shall be governed by Article 29 of the Company Act.
- Chapter 6 Accounting
- Article 22 At the end of each fiscal year (from January 1 to December 31), the Company's Board of Directors shall prepare the following statements and forms in accordance with the laws, and submit them to the annual Shareholders' Meeting for recognition:
(I) Business Report
(II) Financial statements
(III) Proposal for allocation of profits or compensation of losses.
- Article 23 If the Company makes a profit in a year, it shall allocate 1% to 10% as employee compensation, with 20% to 50% designated for grassroots employees. The Director remuneration shall not exceed 5% of the profit. However, if the Company has accumulated losses, such losses shall be covered first.
Employee remuneration may be distributed in the form of shares or cash, and recipients may include employees of subsidiaries or affiliates meeting certain criteria defined by the Board of Directors. The percentage of directors' compensation, method and percentage of employee remuneration distribution shall be determined by the Board and reported to the Shareholders' Meeting.

- Article 23-1 If there is any net profit after the annual final accounts, such profit shall be used to cover prior-year losses and pay taxes in accordance with the law. Ten percent shall then be appropriated as legal reserve unless the legal reserve has reached the paid-in capital. A special reserve shall then be appropriated or reversed according to legal requirements. Any remaining balance, combined with undistributed earnings from previous years, constitutes distributable earnings. The Company may retain part of the earnings as necessary and distribute dividends based on a resolution of the Shareholders' Meeting. If the shareholders' dividend is to be paid in cash, the Board of Directors is authorized to approve such distribution with a resolution passed by at least two-thirds of the attending directors at a Board meeting attended by a majority of the directors, and report to the Shareholders' Meeting. Where special reserves are mandated by law, the Company shall first appropriate an equivalent amount from prior unappropriated earnings to make up any shortfalls in the appropriation for "net increase in the fair value of investment property accumulated from prior periods" and "net decrease in other equity items accumulated from prior periods." If the shortfall remains, the Company shall further appropriate from the current period's net income and other items included in the current period's unappropriated earnings.
- Article 23-2 The Company is in the stage of business growth. In order to adapt to the overall industry environment and meet the needs of business expansion, future dividend payments will be determined based on the Company's medium- and long-term financial budget and capital planning, with the goal of balancing the dividend policy and the pursuit of a stable and sustainable business development. When distributing dividends to shareholders, cash dividends shall, in principle, account for no less than 20% of the distributable shareholder dividends, but this may be adjusted in consideration of internal and external business environments.
- Article 24 Anything not mentioned in the Articles of Incorporation shall be governed by the provisions of the Company Act.
- Article 25 The Articles of Incorporation were formulated on January 9, 1990. The 1st amendment was made on January 30, 1991. The 2nd amendment was made on March 25, 1991. The 3rd amendment was made on May 25, 1994. The 4th amendment was made on November 1, 1996. The 5th amendment was made on November 18, 1996. The 6th amendment was made on July 1, 1997. The 7th amendment was made on June 19, 1998. The 8th amendment was made on June 24, 1999. The 9th amendment was made on June 8, 2000. The 10th amendment was made on June 21, 2001. The 11th amendment was made on June 19, 2002. The 12th amendment was made on June 30, 2003. The 13th amendment was made on Jun. 28, 2004. The 14th amendment was made on December 10, 2004. The 15th amendment was made on June 30, 2005. The 16th amendment was made on November 4, 2005. The 17th amendment was made on June 2, 2006. The 18th amendment was made on June 22, 2007. The 19th amendment was made on June 19, 2008. The 20th amendment was made on June 25, 2009. The 21st amendment was made on June 24, 2010. The 22nd amendment was made on June 12, 2012. The 23rd amendment was made on June 9, 2014. The 24th amendment was made on June 10, 2015. The 25th amendment was made on June 14, 2016. The 26th amendment was made on June 15, 2017. The 27th amendment was made on June 13, 2019. The 28th amendment was made on June 15, 2022. The 29th amendment was made on May 26, 2025.

Wieson Technologies Co., Ltd.

Chairman: Hung-Chin Chen

Wieson Technologies Co., Ltd.

Director Election Procedures

- Article 1 To ensure a fair, impartial, and transparent election of directors, these Procedures are established in accordance with Article 21 and Article 41 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Article 2 Unless otherwise provided by applicable laws, regulations, or the Company's Articles of Incorporation, the election of directors of the Company shall be conducted in accordance with these Procedures.
- Article 3 The election of directors of the Company shall take into consideration the overall composition of the Board of Directors. The composition of the Board shall consider diversity and formulate an appropriate diversity policy based on its own operations, business model, and development needs, which should include, but is not limited to, the following two major aspects:
- I. Basic attributes and values: gender, age, nationality, and cultural background.
 - II. Professional knowledge and skills: professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional expertise, and industry experience.
- Each board member should generally possess the knowledge, skills, and competencies necessary to perform their duties. Collectively, the board shall have the following capabilities:
- I. Operational judgment
 - II. Accounting and financial analysis
 - III. Business management
 - IV. Crisis management
 - V. Industry knowledge
 - VI. Global market perspective
 - VII. Leadership
 - VIII. Decision-making ability
- More than half of the seats among directors shall not have spousal relationships or relationships within the second degree of kinship.
- The Company's Board of Directors shall consider adjustments to the composition of the Board based on the results of performance evaluations.
- Article 4 The qualifications of the Company's independent directors shall comply with Articles 2, 3, and 4 of the Regulations Governing the Establishment of Independent Directors and Compliance Matters for Public Companies.
- The election of the Company's independent directors shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing the Establishment of Independent Directors and Compliance Matters for Public Companies, and shall be handled in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Article 5 The election of the Company's directors shall be conducted in accordance with the candidate nomination system procedures as stipulated in Article 192-1 of the Company Act.
- If a director is dismissed for any reason resulting in fewer than five directors, the Company shall conduct a by-election at the next shareholders' meeting. However, if the number of vacancies reaches one-third of the number of directors specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.
- If the number of independent directors falls short of the requirement set forth in the proviso of Paragraph 1, Article 14-2 of the Securities and Exchange Act, a by-election shall be conducted at the next shareholders' meeting; if all independent directors are

dismissed, the Company shall convene a special shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.

Article 6 The election of the Company's directors shall adopt the cumulative voting system with registered ballots. Unless otherwise provided by laws and regulations, each share shall have voting rights equal to the number of directors to be elected, and such votes may be cast for a single candidate or distributed among multiple candidates.

Article 7 The Board of Directors shall prepare ballots equal to the number of directors to be elected, indicate the number of voting rights on each ballot, and distribute them to shareholders attending the shareholders' meeting. The voter's name may be replaced by the attendance certificate number printed on the ballot.

Article 8 Directors of the Company shall be elected in accordance with the number of seats specified in the Articles of Incorporation, and those receiving the highest number of voting rights represented by the ballots shall be elected in sequence.

Independent directors and non-independent directors shall be elected together, with the number of seats for independent directors and non-independent directors calculated separately.

If two or more candidates receive the same number of voting rights exceeding the prescribed number of seats, the candidates with equal votes shall be determined by drawing lots; if any such candidate is absent, the chairperson shall draw lots on their behalf.

If a director-elect is found, upon verification, to have personal information that does not meet the qualifications or is otherwise disqualified under applicable laws and regulations, resulting in the invalidation of the election, the vacancy shall be filled by the candidate who received the next highest number of votes, or where candidates received the same number of votes, by a candidate selected by drawing lots, and such replacement shall be announced at the same shareholders' meeting.

Article 9 Before the election begins, the chairperson shall designate a number of scrutineers and vote counters to perform the relevant duties, and the scrutineers shall be shareholders. The ballot boxes shall be prepared by the Board of Directors and shall be opened and inspected by the scrutineers in public before voting.

Article 10 A ballot shall be deemed invalid under any of the following circumstances:

I. The ballot is not prepared by the convener.

II. A blank ballot is cast into the ballot box.

III. The handwriting is illegible or has been altered.

IV. The name of the candidate filled in does not match the list of director candidates upon verification.

V. Other words or markings are included in addition to the candidate's account name or shareholder account number (or identification document number).

VI. Where the name of the candidate is identical to that of another shareholder and no shareholder account number or identification document number is provided for identification.

VII. Two or more candidates are listed on the same ballot.

Article 11 After voting is completed, ballots shall be counted on the spot, and the chairperson shall announce the list of elected directors and the number of voting rights obtained by each. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12 The Company shall issue notices of election to the elected directors through the Board of Directors.

Article 13 These Procedures shall be implemented after approval by the shareholders' meeting; the same shall apply to any amendments.

Wieson Technologies Co., Ltd.
Shareholding of all Directors

- (I) The minimum number of shares to be held by all directors and the number of shares recorded in the register of shareholders

Title	Number of shares to be held	Number of shares registered in the register of shareholders	Notes
Director	6,541,116	10,333,428	Note 2

Note 1: Book closure date: March 30, 2026.

Note 2: Chairman Chen Hung-chin holds 3,000,000 shares in trust; these are shares placed in trust with retained investment decision rights.

- (II) Shareholding of Directors

Title	Name	Number of shares registered in the register of shareholders	Notes
Chairman	Hung-Chin Chen	9,307,516	(Note 2)
Director	Cheng-Huang Chen	130,000	
Director	Te-Jung Ho	895,912	
Independent Director	Michael Liu	0	
Independent Director	Kuo-Ching Hsiao	0	
Independent Director	Jui-Po Tang	0	
Independent Director	Hsiu-Mei Hsieh	0	

Note 1: Book closure date: March 30, 2026.

Note 2: Chairman Chen Hung-chin holds 3,000,000 shares in trust; these are shares placed in trust with retained investment decision rights.

Information on employee compensation and Director remuneration:

1. The 2025 distribution plan for employee compensation and director remuneration has been reviewed and approved by the Remuneration Committee and subsequently resolved by the Board of Directors on March 11, 2026.
2. Set aside 1%-10% as employee compensation and not more than 5% as Director remuneration in accordance with Article 23 of the Articles of Incorporation.
3. Employee remuneration of NT\$13,454,015 and director remuneration of NT\$6,770,748 shall both be distributed in cash, and the Chairman is authorized to determine the distribution date.
4. The above-distributed employee remuneration of NT\$13,454,015 and director remuneration of NT\$6,770,748 differ from the amounts recognized as expenses for 2025, which were NT\$15,053,820 and NT\$7,413,970, respectively. The differences of NT\$1,599,805 and NT\$643,222, respectively, are due to considerations of future international geopolitical uncertainties, such as U.S.-China technology competition, cross-strait tensions, and trade protectionism. Accordingly, director and employee remuneration have been reduced to address future uncertainties and safeguard shareholders' interests. The resulting differences will be reversed and adjusted in 2026 and recognized in the profit or loss for 2026.

Ten: Additional Information

Information on shareholder proposals and nominations by shareholders holding 1% or more of the Company's issued shares

1. In accordance with Article 172-1 and Article 192-1 of the Company Act, the period during which the Company accepted shareholder proposals and nominations for the 2026 Annual General Meeting was from March 30 to March 31, 2026.
2. During the above period, other than the nominations of candidates for the 13th term of directors (including independent directors) proposed by the Board of Directors, no proposals or nominations were submitted by any shareholder holding 1% or more of the Company's total issued shares.

-----Disclaimer-----

This is a translation of the Agenda for the 2026 Annual General Shareholders' Meeting of Wison Technologies Co., Ltd. The translation is for reference only. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.