

Stock Code : 2316



WUS PRINTED CIRCUIT CO., LTD.

2025 ANNUAL REPORT

DATE : April 30, 2026

This annual report can be found on the following websites

1. Annual Report Website: <http://mops.twse.com.tw>
2. Company Website: <http://www.wus.com.tw>

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistency between the Chinese original and this translation, the Chinese version shall prevail.)

1. Name, Title and Contact Information for Company's Spokesperson and Deputy Spokesperson

	Spokesperson	Deputy Spokesperson
Name	Lu, Shu-Fen	Chen, Chi-Nan
Title	Vice President	Administrative Management Division Director
Tel.	(07) 361-2116	(07) 361-2116
E-mail	investor@wuspc.com	

2. Address and Telephone Number of Company's Headquarters and Factory

Headquarters: No. 37 Kai Fa Road, Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

Tel: (07) 361-2116

Factory : No. 37 and 39 Kai Fa Road, Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

No. 11 Jing 2th Road, Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

No. 21 Jing 4th Road, Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

No. 22 Jing 5th Road, Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

No. 11 Central 2nd St., Nanzih Dist., Kaohsiung, Taiwan, R. O. C.

3. Name, address, website, and telephone number of stock transfer agent

Stock Transfer Agent: Stock Agency Department, President Securities Corp.

Address: B1F, NO. 8, Dongxing Rd., Songshan Dist., Taipei City

Website: <http://www.pscnet.com.tw>

Tel: (02) 2746-3797

4. CPA for the Financial Statement of the Most Recent Year

CPAs: Yu Hsiang Liu , Lee-Yuan Kuo.

CPA Firm: Deloitte & Touche

Address: 3F, No. 88, Chenggong 2nd Rd., Qianzhen Dist., Kaohsiung City

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

Tel: (07) 530-1888

5. Overseas Securities Exchange: None

6. Company Website: <http://www.wus.com.tw>

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1. Letters to shareholders

Driven by strong demand for AI servers and high-performance computing (HPC), the global and Taiwanese PCB industries experienced structural growth in 2025, with global output estimated at US\$83 billion and Taiwanese output exceeding NT\$900 billion, representing a year-on-year increase of over 12%. Our company also responded to product development trends by gradually increasing the proportion of AI-related products. In the second half of 2025, increased customer demand led to revenue growth in the PCB manufacturing plant compared to the same period in 2024, resulting in a full-year revenue growth of over 30%. Although the company still incurred a loss for the year, the loss was less than the previous year.

I. 2025 Operating Performance

(I) 2025 Business Plan Implementation Results

1. Operating Performance

(Standalone)

Item	unit: NT thousand dollars				
	2025		2024		Increase (Decrease)
	Amount	%	Amount	%	Amount
Net Operating Revenue	\$2,969,617	100	\$2,274,914	100	694,703
Operating Cost	3,122,490	105	2,627,953	115	494,537
Gross loss	(152,873)	(5)	(353,039)	(15)	200,166
Operating Expenses	322,752	10	285,902	13	36,850
Loss from Operations	(475,625)	(15)	(638,941)	(28)	163,316

(Consolidated)

Item	unit: NT thousand dollars				
	2025		2024		Increase (Decrease)
	Amount	%	Amount	%	Amount
Net Operating Revenue	\$3,740,116	100	\$3,332,053	100	408,063
Operating Cost	3,757,675	100	3,490,575	105	267,100
Gross loss	(17,559)	-	(158,522)	(5)	140,963
Operating Expenses	475,918	13	405,485	12	70,433
Loss from Operations	(493,477)	(13)	(564,007)	(17)	70,530

In addition to actively expanding our customer base to increase orders, the Company also continuously controls costs and improves production efficiency and quality to enhance overall production effectiveness and competitiveness.

2.Non-operating income/loss

The Company's standalone and consolidated non-operating revenue in 2025 was NT\$3.46 billion and NT\$3.71 billion respectively, a increase of NT\$1.82 billion and NT\$2.11 billion respectively compared to 2024. This was mainly attributable to gains recognized from the disposal of part of the Company's equity investments in 2025.

3.In summary, the Company's net profit after tax in 2025 was approximately NT\$2.427 billion, and the net profit per share after tax was NT\$13.38.

(II) Assets and Liabilities

At the end of 2025, the Company's standalone and consolidated assets totaled NT\$17.999 billion and NT\$18.426 billion respectively, with standalone and consolidated debt-to-asset ratios of 30% and 32% respectively, and both standalone and consolidated equity standing at NT\$12.576 billion. After deducting the number of the Company's shares held by subsidiaries and converting the equivalent number of issued shares, the net value per share was NT\$69.31. The Company's financial structure and solvency remains stable, and the Company's overall financial status is still sound.

(III) Research and Development Status

To improve competitiveness, the Company's investment into research and development in 2025 totaled both 2% of standalone and consolidated revenue respectively.

II. 2026 Business Plan Overview and Future Development Strategy

2026 will be a pivotal year for Taiwan's PCB industry. Facing three major challenges—the explosive growth of AI applications, geopolitical shifts, and sustainable transformation—we must be well-prepared to maintain growth on our existing foundation. The continued strength of the PCB market, with growth momentum concentrated in AI-related upstream and downstream sectors, necessitates accelerated capacity expansion and process upgrades to meet the demands of AI's high-layer density, high-frequency, high-speed, and high-end HDI requirements. Furthermore, the surge in AI demand originating from the upstream PCB sector has led to supply shortages of high-end fiberglass cloth and copper foil substrates (CCL), driving up material costs. Downstream PCB manufacturers are likely to continue facing a "material war" in 2026, a challenge we must address. AI has redefined the role of the PCB industry, shifting it from a cyclical industry to one driven by specifications, materials, and technology for structural growth. Future competition will be more focused on high-value-added segments. This AI wave will continue. To meet increasing customer demand, our company has been increasing capital expenditures, aiming to surpass past achievements by 2026 and achieve profitability. Our development strategy for

2026 is summarized below:

(I) Market strategy

- 1. Continue to increase the market share of AI and high-performance computing related applications.**
- 2. Strengthen customer collaborations, and consolidate market share in the communications market.**
- 3. Continue to actively develop niche markets and increase orders received from geopolitical markets.**

(II) Investment and management direction

- 1. Continue to advance the introduction of smart manufacturing and increase automation.**
- 2. Continue to strengthen lean management, increasing individual employee output.**
- 3. Optimize the production process and strengthen manufacturing capabilities to increase yield, maintain stable product quality, and improve customer satisfaction.**

III. Impact relating to the external competitive environment, regulatory environment, and overall business environment

The global PCB industry is experiencing rapid growth driven by AI technology, but it also faces challenges such as complex geopolitics, stringent green regulations, and fluctuating material costs. The overall business environment is shifting towards "high-value, low-carbon, and localized" development, making technological barriers and environmental compliance core competitive advantages. To address geopolitical risks, Taiwanese manufacturers are accelerating their capacity expansion in Southeast Asia, including Thailand. While Taiwanese PCB production value is high across the Taiwan Strait, a new cluster has formed in Thailand, creating a new supply chain. PCB manufacturers will respond to environmental changes by "deepening smart manufacturing," "expanding into Southeast Asia to mitigate geopolitical risks," and "enhancing green competitiveness," in order to maintain their leading global technology and supply chain resilience. Competition in the PCB industry has shifted from single manufacturing capabilities to a comprehensive contest encompassing technology, supply chain, and green development. Faced with both opportunities and complex macroeconomic changes, technological leaps, supply chain globalization, and green and low-carbon transformation have become irreversible trends. We will continue to monitor market dynamics and adopt flexible strategic responses as needed, continuously innovating technologically while ensuring a good balance between innovation and cost control, aiming to seize development opportunities amidst

change.

Although many uncertainties remain globally that could affect the industry market, the company's management team will continue to respond to market challenges with integrity and prudence, and will continue to practice the business philosophy of "Growth、 Prosperity、 Sharing" .We hope to create an advantage in the highly competitive industry and hope that all shareholders will continue to provide their support and guidance.

Chairman : _____
Hsu, Huan-Chung

President : _____
Chen, Chih-Kang

2. Corporate Governance

2.1. Information of Directors, Supervisors, Presidents, Vice Presidents, Assistant Vice Presidents, Officers of Departments and Branches:

2.1.1. Directors

1. Information Regarding Directors

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Title	Nationality or Place of Registration	Name	Gender Age	Date Elected	Term	Date First Elected	Shareholding when Elected		Current Shareholding		Current Shareholding of Spouse & Minor Children		Shareholding in the Name of Others		Major Education and Work Experience	Current positions at the Company and other Companies	Other Officers, Directors or Supervisors who are the Spouse or a Relative Within Two Degrees of Kinship			Remarks
							Shares	(%)	Shares	(%)	Shares	(%)	Shares	(%)			Title	Name	Relation	
							Chairman	R.O.C	Kang Chung Lung Investment Co., LTD.		2023.6.16	3 years	2008.06.13	9,373,111			5.13	9,373,111	5.13	
	R.O.C	Representative: Hsu, Huan-Chung	Male 71~80				400,653	0.22	400,653	0.22	-	-	-	-	Cheng-Shiu Junior College of Technology	Note 1	None	None	None	
Director	R.O.C	Lin, Ming-Yen	Male 71~80	2023.6.16	3 years	2006.06.15	137,700	0.08	137,700	0.08	-	-	-	-	National Chung Hsing University	Note 2	None	None	None	
Director	R.O.C	Huang, Hsin-Chen	Male 61~70	2023.6.16	3 years	2020.06.16	0	0	0	0	-	-	-	-	College graduate Director of WUS Printed Circuit (KUNSHAN) Co., Ltd.	None	None	None	None	
Director	R.O.C	Chen, Chih-Kang	Male 51~60	2023.6.16	3 years	2008.06.13	344,250	0.19	344,250	0.19	-	-	-	-	National Cheng Kung University	Note 3	None	None	None	
Director	R.O.C	Jay Nan Hou Li Co., LTD.		2023.6.16	3 years	2006.06.15	24,831,693	13.59	23,831,693	13.04	-	-	-	-	-	-				
	R.O.C	Representative: Lu, Shu-Fen	Female 51~60				326,867	0.18	326,867	0.18	-	-	-	-	Tunghai University	Note 4	None	None	None	
Director	R.O.C	Wu, Yueh-Chen	Female 61~70	2023.6.16	3 years	2011.06.10	1,156,680	0.63	1,156,680	0.63	-	-	-	-	Soochow University	Note 5	None	None	None	
Independent Director	R.O.C	Lai, Chien-Hung	Male 51~60	2023.6.16	3 years	2017.06.14	0	0	0	0	-	-	-	-	M.S. in Business Administration and Law, National Chengchi University	Note 6	None	None	None	
Independent Director	R.O.C	Lin, CH	Male 51~60	2023.6.16	3 years	2017.06.14	0	0	0	0	-	-	-	-	M.B.A., University of Bridgeport	Note 7	None	None	None	
Independent Director	R.O.C	Yang, Shih-Chien	Male Over 80	2023.6.16	3 years	2017.06.14	0	0	0	0	-	-	-	-	Ph.D., Electrical Engineering, Northwestern University	Note 8	None	None	None	

Note1: Kang Chung Lung Investment Co., Ltd., Chairman ; Jay Nan Hou Li Co., Ltd., Director ; Yun-Hsu Investment Co., Ltd., Director ; E-Kaung Industry Co., Ltd., Chairman ; Centron Electronics (Kunshan) Co., Ltd., Director

Note2: WUS Group (B.V.I) Holdings Co.,Ltd. , Director ; China Electronic (B.V.I) Holdings Co., Ltd., Chairman ; Yun-Hsu Investment Co., Ltd., Director ; WUS Printed (Singapore) Pte., Ltd., Director ; Centron Electronics (HK) Co., Ltd., Director ; Centron Electronics (Kunshan) Co., Ltd., Chairman ; Wus Printed Circuit (Kunshan) Co., Ltd., Director ; WUS Energy Technology (Kunshan) Co., Ltd., Executive Director ; Centron Trading (Kunshan) Co., Ltd., Chairman

Note3:Wus Printed Circuit Co., Ltd., President ; WUS Group (B.V.I) Holdings Co.,Ltd., Chairman ; WUS Group Holdings Co., Ltd., Chairman ; WUS Printed Circuit (Singapore) Pte., Ltd., Chairman and President ; China Electronic (B.V.I) Holdings Co., Ltd., Director ;Centron Electronics (Kunshan) Co., Ltd., Director ; Yun-Hsu Investment Co., Ltd., Chairman and President ; FuSheng Precision Co., Ltd., Independent Director

Note4:WUS Group Holdings Co., Ltd., Director ; Jay Nan Hou Li Co., Ltd., Director ; Yun-Hsu Investment Co., Ltd., Supervisor ; Kang Chung Lung Investment Co., Ltd., Director

Note5:Centron Electronics (Kunshan) Co., Ltd., Supervisor ; WUS Energy Technology (Kunshan) Co., Ltd., Supervisor

Note6:Certified Public Accountants of Forever Ray ; Forever Business Service Co., Ltd., Chairman ; Long Ze Run Bao Taiwan Co., Ltd., Chairman

Note7:Chief Executive Officer, Taiwan Glass Industry Corporation. ; CFG, Chairman ; CDG, Chairman ; TTAR, Chairman ; TXY, Chairman ; TAH, Chairman ; TWAR, Chairman ; TYSM, Chairman ; HZSS, Chairman ; TAGH, Chairman ; TACG, Chairman ; QFG, Director ; QRG, Director ; TGF, Director ; HNG, Director ; TJG, Director ; DHG, Director ; TCD, Director ; TBF, Director ; TRAE, Supervisor

Note8:TECOM Co., Ltd., Director ; YAGEO Corporation, Director ; MITAC Incorporated, Director ; NATURAL BEAUTY BIO-TECHNOLOGY, LTD., Independent Director

List of Main Shareholders of the Directors that are Institutional Shareholders

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Institutional Shareholders (Note 1)	Main Shareholder of Institutional Shareholder (Note 2)
Kang Chung Lung Investment Co., Ltd.	Jia, You-Yu(99%), Hsu, Huan-Chung(0.4%), Lu, Shu-Fen(0.3%), Zhuang, Zhong-Rong(0.3%)
Jay Nan Hou Li Co., Ltd.	Tan, Yun-Hua(30%), Hsu, Huan-Chung(30%), Lu, Shu-Fen(20%), Jia, You-Yu(20%)

Note 1: For directors and supervisors acting as the representatives of institutional shareholders, fill in the names of the institutional shareholders.

Note 2: Fill in the names of the major shareholders of the institutional shareholders (top 10 major shareholders) and their holding percentage.

Note 3: For institutional shareholders who are not companies, the above-mentioned shareholders' names and shareholding ratios to be disclosed shall be the names of the funders or donors and the ratios of their funding or sponsorship.

2. Disclosure of Professional Qualifications of Directors and Independence of Independent Directors:

Name	Criteria	Professional qualifications and experience	Independence status	Number of other public companies concurrently serving as an independent director
Kang Chung Lung Investment Co., LTD. Representative: Hsu, Huan-Chung		Chairman of the Company; possesses industry, leadership and management experience; has been committed to the printed circuit board industry for more than 30 years; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	0
Lin, Ming-Yen		A director of the Company, as well as Chairman of the Company's subsidiary, and director of Wus Printed Circuit (Kunshan) Co., Ltd.; possesses capabilities in finance, commerce, industrial operation and corporate management and management practices; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	0
Huang, Hsin-Chen		A director of the Company, former director of Wus Printed Circuit (Kunshan) Co., Ltd. and former President of Wus Printed Circuit (Huang Shi) Co., Ltd.; possesses industry-related business planning, operation and management practices; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	0

Name	Criteria	Professional qualifications and experience	Independence status	Number of other public companies concurrently serving as an independent director
Chen, Chih-Kang	President of the Company and Chairman of the Company's subsidiary, as well as an independent director of FuSheng Precision Co., Ltd.; a certified public accountant and possesses professional capabilities such as business management practice, leadership, decision-making and financial accounting; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	1	
Jay Nan Hou Li Co., Ltd. Representative: Lu, Shu-Fen	Vice President of the Company, and a director of the Company's subsidiary, as well as a director of both Jay Nan Hou Li Co., Ltd. and Kang Chung Lung Investment Co., LTD.; possesses capabilities in financial accounting and essential business skills; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	0	
Wu, Yueh-Chen	A director of the Company, and a supervisor of the Company's subsidiary, as well as a former supervisor of both Huangshi Lianhong Real Estate Development Co., Ltd. and Wus Printed Circuit (Kunshan) Co., Ltd.; possesses industry-related experience and financial accounting professional capabilities; and is not under any of the circumstances stated in Article 30 of the Company Act.	-	0	
Lai, Chien-Hung	A certified public accountant and certificated business valuator; currently serving as a certified public accountant serving at Forever Ray Certified Public Accountants. An independent director of the Company, and the convener of the Audit Committee and Remuneration Committee; possesses expertise in accounting information and financial analysis which can enhance corporate governance and the supervisory functions of the Audit Committee; and is not under any of the circumstances stated in Article 30 of the Company Act.	The three independent directors include but not limited to themselves, spouses and relatives within the second degree of kinship: 1. Are not a director, supervisor or employee of the Company or any of its affiliates.	0	

Name	Criteria	Professional qualifications and experience	Independence status	Number of other public companies concurrently serving as an independent director
Lin, C H	An independent director of the Company and a member of the Audit Committee, currently the director and Chief Executive Officer of Taiwan Glass Ind. Corp. ; a prominent figure in the industry and academia, possesses practical experience in business management and professional capabilities in leadership, decision-making and risk management; and is not under any of the circumstances stated in Article 30 of the Company Act.	2. Do not have shareholding. 3. Are not a director, supervisor or employee of companies that have a financial or business relationship with the Company.	0	
Yang, Shih-Chien	An independent director of the Company and a member of the Audit Committee, former National Policy Advisor to the President, former Deputy Minister of the Ministry of Economic Affairs, former Director General of the Industrial Development Bureau and former Ministry of Economic Affairs; a prominent figure in the industry and academia, possesses practical experience in business management and managing government agencies experience, and professional capabilities in leadership, decision-making and risk management; and is not under any of the circumstances stated in Article 30 of the Company Act.	4. Have not provided any commerce, law, finance, accounting services to the Company or its affiliates.	0	

3. Board Diversity and Independence:

(A) Board Diversity: According to the Company's "Corporate Governance Best Practice Principles", the composition of the board of directors shall be determined by taking diversity into consideration, and to achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities: I. Ability to make sound operational judgments. II. Ability to perform accounting and financial analysis. III. Ability to conduct management administration. IV. Ability to conduct crisis management. V. Knowledge of the industry. VI. An international market perspective. VII. Ability to lead. VIII. Ability to make policy decisions. The Company's directors with employee status accounted for 22%, and independent directors accounted for 33%. The Company values gender equality in the composition of its board of directors by setting the target ratio of female directors at above 20%. At present, the percentage of female directors is 22%, and the term of office of the 3 independent directors is less than 9 years. 3 directors are above 70 years old, 2 are between the ages of 61 and 69, and 4 are below 60 years old. The members of the Company's board of directors have different professional background, and their areas of expertise are as follows:

Core items for diversification Name of Director	Basic composition							Industry experience and professional ability						
	Nationality	Gender	Employee Status	Age				Seniority of Independent Directors Less than 9 year	Finance and accounting	Industrial Knowledge	Operation management	Risk handling ability	Leadership and decision -Making	International market perspective
				51 60	61 70	71 80	Over 80							
Hsu, Huan-Chung	R.O.C	Male			V				V	V	V	V	V	
Lin, Ming-Yen	R.O.C	Male			V			V	V	V	V	V	V	
Huang, Hsin-Chen	R.O.C	Male		V					V	V	V	V	V	
Chen, Chih-Kang	R.O.C	Male	V	V				V	V	V	V	V	V	
Lu, Shu-Fen	R.O.C	Female	V	V				V	V		V	V	V	
Wu, Yueh-Chen	R.O.C	Female		V				V	V		V	V	V	
Lai, Chien-Hung	R.O.C	Male		V			V	V		V	V	V	V	
Lin, CH	R.O.C	Male		V			V			V	V	V	V	
Yang, Shih-Chien	R.O.C	Male				V	V			V	V	V	V	

(B) Board independence: There are 3 independent directors, accounting for one-third of the total number of the board members, and there is no spousal relationship or familial relationship within the second degree of kinship among the directors.

(C) Diverse composition of the board with concrete management goals and implementation status

Management goals	Implementation status
Female directors of at least 20%	Attained
The consecutive term of office of independent directors shall not exceed three terms	Attained

2.1.2. President, Vice Presidents, Associate Managers, and the Supervisors of All the Company's Divisions and Branch Units

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Title	Nationality	Name	Gender	On-board Date	Current Shareholding		Current Shareholding of Spouse & Minor Children		Shareholding in the Name of Others		Major Education and Work Experience	Current positions at other Companies	Officers who are the Spouse or a Relative Within Two Degrees of Kinship			Remarks
					Share	(%)	Share	(%)	Share	(%)			Title	Name	Relation	
President	R.O.C.	Chen, Chih-Kang	Male	2008.06.13	344,250	0.19	0	0	0	0	National Cheng Kung University	Note 1	None	None	None	
Vice President	R.O.C.	Lu, Shu-Fen	Female	2015.01.01	326,867	0.18	0	0	0	0	Tunghai University	Note 2	None	None	None	
Financial and Accounting Director	R.O.C.	Chen, Chi-Nan	Male	2008.06.13	202	0.00	0	0	0	0	Soochow University	None	None	None	None	
Corporate Governance Officer	R.O.C.	Liang, Ching-Yueh	Female	2024.11.11	0	0.00	0	0	0	0	National Changhua University of Education.	None	None	None	None	

Note 1 : WUS Group Holdings Co., Ltd., Chairman ; WUS Group (BVI) Holdings Co., Ltd., Chairman ; Yun-Hsu Investment Co., Ltd., Chairman and President ; WUS Printed Circuit (Singapore) Pte., Ltd., Chairman and President ; China Electronic (BVI) Holdings Co., Ltd., Director ; Centron Electronics (Kunshan) Co., Ltd., Director ; FuSheng Precision Co., Ltd., Independent Director

Note 2 : WUS Group Holdings Co., Ltd., Director ; Kang Chung Lung Investment Co., Ltd., Director ; Jay Nan Hou Li Co., Ltd., Director ; Yun-Hsu Investment Co., Ltd., Supervisor ;

Note 3: The above-mentioned personnel have not held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm.

2.1.3. Remuneration for Directors, Supervisors, President, and Vice President

1、Remuneration for Directors and Independent Director

Units: Shares in thousand; NT\$ in thousand; December 31, 2025

Title	Name	Directors' remuneration								Total Remuneration (A+B+C+D) & as a percentage of net income after tax		Remuneration from concurrent position as employee								Total Remuneration (A+B+ C+D+E+F+G) & as a percentage of net income after tax(%)		Remuneration Received from Invested Companies other than the Company's Subsidiary or from Parent Company.
		Base Compensation (A)		Severance Pay and Pensions (B) (Note 1)		Remuneration Directors (C)		Allowances (D)				Base Compensation, Bonuses, and Allowances (E)		Severance Pay and Pensions (F) (Note 1)		Profit distribution for employee remuneration (G)						
		WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS		All companies in the consolidated financial statements		WUS	All companies in the consolidated financial statements			
Director	Kang Chung Lung Investment Co., Ltd. Representative:Hsu, Huan-Chung	0	0	0	0	899	899	200	200	1,099	1,099	5,350	6,789	348	348	0	0	0	0	6,797	8,236	312
	Lin, Ming-Yen																					
	Huang, Hsin-Chen																					
	Chen, Chih-Kang																					
	Jay Nan Hou Li Co., LTD. Representative:Lu, Shu-Fen																					
Wu, Yueh-Chen																						
Independent Director	Lai, Chien-Hung	1,620	1,620	0	0	0	0	40	40	1,660	1,660	0	0	0	0	0	0	0	0	1,660	1,660	0
	Lin, CH																					
	Yang, Shih-Chien																					

1. Please describe the policy, system, standards and structure of the remuneration of the independent directors and explain the relevance of the amount of remuneration paid to them based on factors such as responsibility, risk and time commitment:

The Company pays the independent directors a fixed amount of remuneration of NT\$540 thousand per year for performing their duties in the Company regardless of the Company's profit or loss, and the amount will be prorated based on the current month if the director resigns.

2. Except as disclosed above, remuneration received by directors in the most recent year for services rendered to the Company (e.g. acting as a non-employee consultant to parent company/all companies in the financial statements/investees): None.

Note 1: Refers to provision of retirement pension as expense.

Range of Remuneration

Remuneration Range of Directors	Names of Directors			
	Total remuneration (A+B+C+D)		Total remuneration (A+B+C+D+E+F+G)	
	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements
Less than NT\$1,000,000	Hsu Huan-Chung, Huang Hsin-Chen, Lin Ming-Yen, Chen Chih-Kang, Lu Shu-Fen, Wu Yueh-Chen, Lai Chien-Hung, Lin C H, Yang Shih-Chien	Hsu Huan-Chung, Huang Hsin-Chen, Lin Ming-Yen, Chen Chih-Kang, Lu Shu-Fen, Wu Yueh-Chen, Lai Chien-Hung, Lin C H, Yang Shih-Chien	Huang Hsin-Chen, Lin Ming-Yen, Wu Yueh-Chen, Lai Chien-Hung, Lin C H, Yang Shih-Chien	Huang Hsin-Chen, Wu Yueh-Chen, Lai Chien-Hung, Lin C H, Yang Shih-Chien
NT\$1,000,000(included) — NT\$2,000,000(excluded)	-	-	Hsu Huan-Chung	Hsu Huan-Chung, Lin Ming-Yen
NT\$2,000,000(included) — NT\$3,500,000(excluded)	-	-	Chen Chih-Kang, Lu Shu-Fen	Chen Chih-Kang, Lu Shu-Fen
NT\$3,500,000(included) — NT\$5,000,000(excluded)	-	-	-	-
NT\$5,000,000(included) — NT\$10,000,000(excluded)	-	-	-	-
NT\$10,000,000(included)—NT\$15,000,000(excluded)	-	-	-	-
NT\$15,000,000(included)—NT\$30,000,000(excluded)	-	-	-	-
NT\$30,000,000(included) — NT\$50,000,000(excluded)	-	-	-	-
NT\$50,000,000(included)— NT\$100,000,000(excluded)	-	-	-	-
NT\$100,000,000 and above	-	-	-	-
Total	9	9	9	9

2、Remuneration for Presidents and Vice Presidents

Units: Shares in thousand; NT\$ in thousand; December 31, 2025

Title	Name	Salary (A)		Severance Pay and Pensions(B) (Note 1)		Bonuses and Allowances(C)		Employee remuneration from profit distribution(D)				Total remuneration (A+B+ C+D) & as a percentage of net income		Remuneration Received from Invested Companies other than the Company's Subsidiary or from Parent Companies.
		WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements	WUS		All companies in the consolidated financial statements	WUS	All companies in the consolidated financial statements		
								Cash	Stock				Cash	
President	Chen, Chih-Kang	4,092	4,092	348	348	-	-	-	-	-	-	4,440 0.18%	4,440 0.18%	-
Vice President	Lu, Shu-Fen													

Note 1: Refers to provision of retirement pension as expense.

Range of Remuneration

Remuneration Range of Presidents and Vice Presidents	Names of Presidents and Vice Presidents	
	WUS	All companies in the consolidated financial statements
Less than NT\$1,000,000	-	-
NT\$1,000,000(included) — NT\$2,000,000(excluded)	-	-
NT\$2,000,000(included) — NT\$3,500,000(excluded)	Chen Chih-Kang, Lu Shu-Fen	Chen Chih-Kang, Lu Shu-Fen
NT\$3,500,000(included) — NT\$5,000,000(excluded)	-	-
NT\$5,000,000(included)— NT\$10,000,000(excluded)	-	-
NT\$10,000,000(included) —NT\$15,000,000(excluded)	-	-
NT\$15,000,000(included) —NT\$30,000,000(excluded)	-	-
NT\$30,000,000(included) — NT\$50,000,000(excluded)	-	-
NT\$50,000,000(included) — NT\$100,000,000(excluded)	-	-
NT\$100,000,000 and above	-	-
Total	2	2

3、Employees Remuneration Paid to Management

Unit:NT\$ in thousand; April 30, 2026

	Title	Name	Cash	Stock	Total	Total as a percentage of net income after tax(%)
Managers	President	Chen, Chih-Kang	-	-	-	-
	Vice President	Lu, Shu-Fen				

Note: The Company's board of directors passed a resolution on March 24, 2026, to distribute NT\$2,996,000 as 2025 employee remuneration in cash. However, as of the publication date, the employee remuneration has not been determined, and the calculation of employee remuneration is hence estimated based on last year's distribution ratio. There was no distribution of employee remuneration for managerial officers last year.

- 4、Analysis of the total remuneration, as a percentage of net income as paid by the Company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, president, and vice president, and description of the remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

(1) Unit:NT\$ in thousand

Item Title	The Company				All companies in the consolidated financial statements			
	2024		2025		2024		2025	
	Total amount	As percentage of net profit after tax	Total amount	As percentage of net profit after tax	Total amount	As percentage of net profit after tax	Total amount	As percentage of net profit after tax
Director's remuneration	7,998	1.03%	8,457	0.35%	9,430	1.22%	9,896	0.41%
Remunerations to President and Vice President	4,383	0.56%	4,440	0.18%	4,383	0.56%	4,440	0.18%
Net profit after tax	777,272	-	2,427,048	-	777,272	-	2,427,048	-

(2) According to Article 27 of the Company's Articles of Incorporation, the appointment, dismissal and remuneration of the Company's managerial personnel shall be handled in accordance with Article 29 of the Company Act. The calculation of the managerial personnels' remuneration takes into consideration their target achievement rate, operating efficiency and the Company's profitability, and upon evaluation by the Remuneration Committee, recommendations are made to the board of directors as reference for their decision-making. The remuneration system is reviewed based on actual operating conditions and relevant laws and regulations where appropriate.

(3) The Company's independent directors receive fixed remuneration while the remuneration for the other directors is in accordance with Article 29 of the Company's Articles of Incorporation, where not more than 2% (include) may be distributed as director's remuneration by resolution of the board of directors if there is profit for the year (profit before tax less distribution of employee remuneration,

before director's remuneration). The distribution of the directors' remuneration takes into consideration the director's participation in the operation of the Company, performance evaluation, conduct, continuing education and material adverse incident, and is handled after submitting to the Remuneration Committee and approved by the board of directors according to the regulations.

2.2. Corporate Governance

2.2.1. Operation of the Board of Directors

The Board of directors held 7 meetings(A) in the most recent year and as of the date of this annual report, and attendance status of directors is as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance Rate(B/A) (Note)	Remarks
Chairman	Kang Chung Lung Investment Co., LTD. Representative: Hsu, Huan-Chung	6	1	85.71	
Director	Chen, Chih-Kang	7	0	100.00	
Director	Lin, Ming-Yen	7	0	100.00	
Director	Huang, Hsin-Chen	7	0	100.00	
Director	Jay Nan Hou Li Co., LTD. Representative: Lu, Shu-Fen	7	0	100.00	
Director	Wu, Yueh-Chen	7	0	100.00	
Independent Director	Lai, Chien-Hung	7	0	100.00	
Independent Director	Lin, C H	5	2	71.43	
Independent Director	Yang, Shih-Chien	7	0	100.00	

Note: The attendance rate is calculated based on the times of Board of Directors' Meetings and the actual attendances within the director's term of office.

Other Disclosures:

- If any of the following circumstances occurred during the operation of the Board of Directors, the meeting dates, and proposal details, opinions of all independent directors, and the Company's responses to such opinions should be specified:
 - Items listed in Article 14-3 of the Securities and Exchange Act: Not applicable.
 - Written or otherwise recorded resolutions in which an independent director had a dissenting opinion or qualified opinion not included in the aforementioned item: None.
- When there are recusals of directors due to conflicts of interests, the names of the directors, contents of resolutions, reasons of recusal, and voting participation shall be stated:
 - On February 3, 2026, the board of directors discussed the Company's 2025 bonus proposal for managerial personnels, and directors Hsu Huan-Chung and Chen Chih-Kang, being the parties involved, recused from the discussion and voting, and the proposal was unanimously passed by the remaining directors.
 - On March 24, 2026, the board of directors discussed 2025 directors' remuneration distribution proposal, and directors Hsu Huan-Chung, Chen Chih-Kang, Lu Shu-Fen,

Lin Ming-Yen and Wu Yueh-Chen, being the parties involved, recused themselves from the discussion and voting, and the proposal was unanimously passed by the remaining independent directors.

3. Cycle, period, scope, method, and content of the self-evaluation (or peer evaluation) of the Board of Directors:

The Board of Directors approved the Board of Directors Performance Evaluation Guidelines on March 25, 2021, which stipulated that the Board of Directors shall conduct a performance evaluation of the Board of Directors, its members, the Compensation Committee and the Auditing Committee at least once a year. Below is how the Board of Directors evaluation was carried out according to these guidelines:

Evaluation Cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
Once a year	01/01/2025~12/31/2025	Board of Directors	Self-evaluation by the Board of Directors	Participation in the company's operations, improvement of Board of Directors' decision-making quality, composition and structure of the Board of Directors, the election of Directors and continuing education, and internal control.
		Directors	Self-evaluation by directors	Understanding of company targets and missions, acknowledgement of the director's role and responsibilities, participation in the Company's operations Internal relationship management and communication, Director's specialty and continuing education, and internal control.
		Functional committees	Self-evaluation by the members of functional committees	(1)Audit Committee: Participation in the company's operations, understanding of the responsibilities of Audit Committee, improvement of the decision-making quality, and member selection, and internal control. (2)Remuneration Committee: Participation in the company's operations, understanding of the responsibilities of Compensation Committee, improvement of the decision-making quality and member selection.

The Company's 2025 Board of Directors performance self-evaluation has been completed before January 10, 2026, and the results have been submitted to the first Board of Directors meeting on February 3, 2026. The details are as follows:

- Self-evaluation of Board: Includes 5 major areas. The average performance evaluation score is

95.26 (out of 100), which shows that the Board is functioning well.

- Self-evaluation of Board members: Includes 6 major areas. The average performance evaluation score is 98.19(out of 100), and board members commented positively on the result.
- Self-evaluation of the Audit Committee: Includes 5 major areas. The average performance evaluation score is 99.68(out of 100), and three members commented positively on the result.
- Self-evaluation of the Remuneration Committee: Contains 4 major areas. Members all commented positively on the performance evaluation result.

This performance evaluation shows that the Directors and members of functional committees all gave positive comments on the evaluations of various operation performance indicators, which is enough to show that Board of Directors and the functional committees are operating well and can fully perform their functions, which is in line with corporate governance.

4. Programs this year and in the most recent year for strengthening the functionality of the Board (for example, setting up an auditing committee, improving transparency, etc.) and assessment of execution:
- (1) To implement corporate governance and enhance information transparency, the Company's Board of Directors operate according to the Board of Directors Meeting Rules, convening meetings based on these rules to good results. The Company also upholds the principles of ethical operations transparency, dedicated personnel to handle the disclosure of important information to protect shareholders' equity.
 - (2) In addition, in order to strengthen the functions of the board of directors, directors are regularly arranged for further training to enhance their professional knowledge.
 - (3) The Company has established an Audit Committee and Remuneration Committee under the Board of Directors. The Audit Committee is comprised of independent directors to help the Board enhance its corporate governance performance. The Remuneration Committee helps the Board evaluate the compensation of Directors and managers.

2.2.2. Operations of the Audit Committee

For the purpose of developing supervisory functions and strengthening management mechanisms, the Company set up the Audit Committee according to the law. The Audit Committee currently consists of three members and is composed of the entire number of independent directors.

1. Professional qualifications and experience of members of the Audit Committee

Audit Committee	Professional qualifications and experience
Lai, Chien-Hung	A certified public accountant and certificated business valuator, currently serving as a certified public accountant at Forever Ray Certified Public Accountants. An independent director of the Company, as well as the convener of the Audit Committee and Remuneration Committee; possesses expertises in accounting information and financial analysis which can enhance corporate governance and the supervisory functions of the Audit Committee; and is not under any of the circumstances stated in Article 30 of the Company Act.

Audit Committee	Professional qualifications and experience
Lin, C H	An independent director of the Company and a member of the Audit Committee, currently the director and Chief Executive Officer of Taiwan Glass Ind. Corp.; a prominent figure in the industry and academia, possesses practical experience in business management and professional capabilities in leadership, decision-making and risk management; and is not under any of the circumstances stated in Article 30 of the Company Act.
Yang, Shih-Chien	An independent director of the Company and a member of the Audit Committee, former National Policy Advisor to the President, former Deputy Minister of the Ministry of Economic Affairs, former Director General of the Industrial Development Bureau, former Ministry of Economic Affairs; a prominent figure in the industry and academia, possesses practical experience in business management and managing government agencies experience, and professional capabilities in leadership, decision-making and risk management; and is not under any of the circumstances stated in Article 30 of the Company Act.

2. Work content:

The Audit Committee's responsibility is to assist the board of directors in performing its duty to oversee the accounting, auditing, and financial reporting processes in the Company and the quality of financial management.

As of the publication date of the annual report, the Company's Audit Committee has conducted 4 meetings, and the topics discussed include:

- (1) Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Assessment of the effectiveness of the internal control system.

The Audit Committee assesses the effectiveness of the design and execution of the internal control system, reviews the regular reports of management, internal audit and certified public accountants, including referencing risk management, compliance with laws and regulations, self-assessment of internal control and supervision and management of subsidiaries. In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies and with reference to the "Internal Control – Integrated Framework" released by COSO in 2013, the Audit Committee is of the opinion that the Company's risk management and internal control system are effective and provide reasonable assurance regarding the achievement of the internal control objectives.

- (3) Assessment of the qualifications, independence and suitability of the certified public accountants.

To ensure the independence of the firm of the certified public accountants, the Audit Committee regularly (at least once per year) references Article 47 of the Certified Public Accountant Act and content of the Code of Ethics for Accountants Bulletin 10, "Integrity, Impartiality and Independence", in setting the independence assessment form with regards to the independence, professionalism and suitability of the accountants, and assesses whether they are the Company's related parties and have business or financial interest with the Company. In order to maintain auditor independence and implement the internal rotation mechanism, Deloitte Taiwan plans to change the signing CPAs from CPA Liu Yu-Hsiang and CPA Kuo Li-Yuan to CPA Liu Yu-Hsiang and CPA Liu Cheng-Han, effective from the first quarter of 2026. The proposed change was reviewed and approved by the Company's 12th meeting of the 3rd Audit Committee and the 3rd meeting of the Board of Directors held on March 24, 2026. The Audit Committee and the Board of Directors

confirmed that CPA Liu Yu-Hsiang and CPA Liu, Chen-Han of Deloitte Taiwan meet the independence assessment criteria.

- (4) Appointment, dismissal or remuneration of the certified public accountants.
The Audit Committee is entrusted with the responsibility of supervising the independence of the certified public accounting firm to ensure the fairness of financial statements. Generally, apart from taxation related services or specially approved items, the certified public accounting firm shall not provide other services to the Company. All services provided by the certified public accounting firm have to be approved by the Audit Committee.
- (5) Disposal of Significant Assets.
- (6) Annual financial report signed or sealed by the Chairman, manager and accounting supervisor.

The Audit Committee held 4 meetings(A) in the most recent year and as of the date of this annual report, and attendance status of independent directors is as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance Rate(B/A)(Note)	Remarks
Independent director	Lai, Chien-Hung	4	0	100.00	
Independent director	Lin, C H	2	2	50.00	
Independent director	Yang, Shih-Chien	4	0	100.00	

Note: The attendance rate is calculated based on the times of attendance of Audit Committee meetings and the times of meetings held during term in office.

Other Disclosures:

1. If any of the following circumstances occurred during the operation of the Audit Committee date and term of the meetings, proposal, dissenting opinions, reserved opinions or material suggestions from independent directors, the resolutions of the Audit Committee, and the Company's treatment of feedback from the Audit Committee.
 - (1) Matters referred to in Article 14-5 of the Securities and Exchange Act.
 - (2) Other matters which were not approved by the Audit Committee but were approved by two thirds or more of all directors: None.

Board of Directors	Agenda and follow-up	Items specified in Article 14-5 of the Securities and Exchange Act	Resolutions that have not been approved by the Audit Committee but have been passed by a vote of two-thirds or more of the entire Board of Directors
7th Board of Directors meeting in 2025	1.The subsidiary, Centron Electronics (Kunshan) Co., Ltd. (Centron) , proposed to sell all of its plant facilities to WUS Printed Circuit KEPZ (Kunshan) Co., Ltd, (KEPZ) and then lease back the plant facilities currently in use through	v	

2025.11.11	a sale-and-leaseback arrangement. Mr. Lin Ming-Yen, Chairman of Centron, was authorized to handle matters related thereto.		
	2.The Company's 2025 internal control system effectiveness evaluation and 2026 internal audit plan.	v	
	Audit Committee resolution (November 11, 2025): Passed unanimously by the Audit Committee.		
	The Company's handling of the Audit Committee's opinions: All directors attending the meeting approved.		
3rd Board of Directors meeting in 2026 2026.03.24	1.The Company's 2025 financial statements.	v	
	2.2025 Statement on Internal Control System	v	
	3.Assessment of the Company's Proposed Replacement of Certified Public Accountants Starting from the First Quarter of 2026, and Assessment of the Independence, Suitability, and Compensation of the Certified Public Accountants	v	
	Audit Committee resolution (March 24, 2026): Passed unanimously by the Audit Committee.		
	The Company's handling of the Audit Committee's opinions: All directors attending the meeting approved.		

2. When there are recusals of independent directors due to conflicts of interests, names of the independent directors, contents of resolutions, reasons of recusal, and voting participation shall be stated: None.
3. Independent directors' communication with chief internal auditor and the certified public accountants (shall include major matters, methods, and results of communication regarding the Company's financial position and business operations).
 - (1) Besides submitting the monthly audit report to each independent director for reference, the Company's Internal Audit Department also makes important business reports to the independent directors during the quarterly audit meetings, fully communicating the implementation status and effectiveness of the audit.
 - (2) The certified public accountants regularly communicate with the independent directors and chief auditor individually on the review results of the financial report and annual audit plan.
 - (3) The chief auditor and certified public accountants may contact the independent directors directly as needed at all times, and the communication is good.
 - (4) Communication between independent directors and chief internal auditor and certified public accountants during audit committee meetings and other meetings:

Date	Attendees	Communication between independent directors and chief internal auditor and accountants	Communication results
2025.05.12 Audit Committee	Independent director: Yang, Shih-Chien Lai, Chien-Hung Lin, C H Internal auditors: Lu, Nina	Internal Audit Execution Report for January to March 2025.	No comments at this meeting.

	2025.08.12 Audit Committee	Independent director: Yang, Shih-Chien Lai, Chien-Hung Lin, C H(Entrust Lai Chien-Hung to attend) Internal auditors: Lu, Nina	Internal Audit Execution Report for April to June 2025.	No comments at this meeting.
	2025.11.11 1.Communication meeting	Independent director: Yang, Shih-Chien Lai, Chien-Hung CPA: Liu Yu-Hsiang Internal auditors: Lu, Nina	1、The Chief Auditor reports on the implementation of the audit work in the third quarter of 2025. 2、The CPA discuss and report on the audit plan of 2025. 3、CPA discuss and communicate on matters applicable to recent legal amendments.	No comments at this meeting.
	2.Audit Committee	Independent director: Yang, Shih-Chien Lai, Chien-Hung Lin, C H(Entrust Lai Chien-Hung to attend) Internal auditors: Lu, Nina	1、Internal Audit Execution Report for July to September 2025. 2、The Company's 2025 internal control system effectiveness evaluation and 2026 internal audit plan.	No comments at this meeting.
	2026.3.24 1.Communication meeting	Independent director: Yang, Shih-Chien Lai, Chien-Hung Lin, C H CPA: Liu Yu-Hsiang Internal auditors: Lu, Nina	1、CPA discuss and report on 2025 financial statement audit results and 2025 significant risks and audit matters. 2、CPA discuss and communicate on matters applicable to recent legal amendments.	No comments at this meeting.
	2.Audit Committee	Independent director: Yang, Shih-Chien Lai, Chien-Hung Lin, C H, Internal auditors: Lu, Nina	1、Internal Audit Execution Report for October to December 2025. 2、2025 Statement on Internal Control System	No comments at this meeting.

2.2.3. Corporate governance implementation and deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reason for such deviations:

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
1. Has the Company set and disclosed principles for practicing corporate governance according to the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?"	✓		The Company has formulated the "Corporate Governance Best Practice Principles" which has been approved by the board of directors and put up on the Company's website for investors to inquire.	None.
2. Shareholding structure & stockholders' equity				None.
(1) Has the Company set internal operations procedures for dealing with shareholder proposals, doubts, disputes, and litigation as well as implemented those procedures through the proper procedures?	✓		(1) The Company has appointed a spokesperson and deputy spokesperson to handle shareholders' recommendations or disputes.	
(2) Does the Company have a list of major shareholders of companies over which the Company has actual control and the list of ultimate owners of those major shareholders?	✓		(2) The Company's major shareholders list and relevant matters are handled by a professional stocks affairs agency and the finance and accounting department.	
(3) Has the Company established and implemented risk control/management and firewall mechanisms between it and its affiliates?	✓		(3) The Company and its affiliates operate independently and the "Regulations on the Supervision and Management of Subsidiaries" has been established.	
(4) Does the Company have internal regulations in place to prevent its internal staff from trading securities based on information yet to be published in the market?	✓		(4) The board of directors has passed a resolution to formulate the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct", regulating that the Company's personnel shall comply with the laws and	

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			regulations, and shall not use the unpublished information known to engage in insider trading.	
3. Composition and responsibilities of the board of directors				
(1) Has the board of directors devised and implemented a plan for a more diverse composition of the board with concrete management goals?	✓		(1) With regards to the composition of the board of directors stipulated in the “Corporate Governance Best Practice Principles”, the Company has established and implemented a policy of diversity, and has disclosed it in the Company’s website. Please refer to Pages 8-9, “Board Diversity and Independence”, of the annual report for the implementation status.	None.
(2) In addition to establishing a Remuneration Committee and an Audit Committee as required by law, has the company voluntarily established other types of functional committees?		✓	(2) The Company has not established other types of functional committees except the Remuneration Committee and an Audit Committee.	In the future, the Company shall set up based on operational needs and laws and regulations.
(3) Has the company established and implemented methods for assessing the performance of the board of directors and conducted performance evaluation annually? Does the company submit results of assessments to the board of directors and use results as the basis for the salary, remuneration, nomination and reappointment of individual directors?	✓		(3) The Company has established the “Rules for Performance Evaluation of Board of Directors”, and with a resolution passed by the board of directors, performance evaluations are conducted annually based on the evaluation procedures, and the performance evaluation results are submitted to the board of directors as reference for directors performance and remuneration.	None.
(4) Does the company periodically evaluate the level of independence of the certified public accountants?	✓		(4) The audit committee of the company regularly evaluates the independence of certified public accountants every year, and then submits the	None.

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>evaluation results to the board of directors. The evaluation results of the most recent year have been discussed and approved by the audit committee on March 24, 2026, and submitted to the resolution of the board of directors on March 24, 2026, and pass this resolution and the main assessment items are:</p> <p>a. The Company's certified public accountants are not related parties of the Company and directors, and do not hold more than 1% of the Company's total issued shares, or are not the top ten individual shareholders.</p> <p>b. The Company's certified public accountants comply with the regulations of the Certified Public Accountant Act, Generally Accepted Auditing Standards, and the Code of Ethics for Accountants.</p> <p>c. The Company's certified public accountants are rotated regularly.</p> <p>d. Regularly obtain independent statements issued by certified public accountants.</p> <p>e. Obtain information on the 13 audit quality indicators (AQIs) provided by Deloitte Taiwan and evaluate the audit quality of accounting firms and audit teams effectively and</p>	

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>objectively in accordance with the "Guidelines for the Audit Committee's Interpretation of Audit Quality Indicators (AQI)" issued by the competent authority. The content includes five aspects and 13 indicators including professionalism, independence, quality control, supervision, and innovation ability.</p> <p>Upon assessment by the Company, 2026's certified public accountants, Liu Yu-Hsiang and Liu, Chen-Han from Deloitte Taiwan, meet the Company's independence and Competency assessment criteria.</p>	
4. For TWSE/TPEX-listed companies, are there suitable persons in an appropriate number and designated supervisors for corporate governance to take charge of related matters (including but not limited to providing directors and supervisors with materials required for them to carry out their tasks, helping directors and supervisors comply with the law, taking care of board of directors' meetings and shareholders' meetings as required by law, and preparing minutes of board of directors' meetings and shareholders' meetings)?	✓		<p>On November 11, 2024, the Company's board of directors passed a resolution to appoint Assistant Manager Liang, Ching-Yueh, as the corporate governance chief. The main duties and responsibilities of the corporate governance chief are to handle matters relating to the board meetings and shareholders meeting according to the law, prepare the minutes, assist the directors in terms of their appointment and continuous education, and provide them with information required to perform their duties. As of now, the operations include arranging continuing education courses for directors, handling matters related to board meetings and shareholders meeting, and handling company change registration according to the law and report to the board of directors the results of the inspection of whether the qualifications of independent directors comply with relevant laws</p>	None.

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			and regulations at the time of nomination, election and during the term of office, etc. For continuing education of the corporate governance chief, please refer to Page 64 of the annual report.	
5. Has the Company established channels for communicating with stakeholders (including but not limited to shareholders, employees, customers and suppliers), set up a dedicated stakeholder area on the company website, as well as appropriately responded to important corporate and social responsibility issues of concern to stakeholders?	✓		The Company has set up a stakeholder section on the Company's website, which contains issues of concern to the stakeholders and communication channels which are handled by the relevant units.	None.
6. Has the Company hired a professional agency to handle tasks and issues related to convening shareholder's meetings?	✓		The Company has appointed President Securities Corporation to handle matters relating to shareholders' meetings.	None.
7. Information disclosure				
(1) Has the Company established a corporate website to disclose information regarding the Company's financial, business and corporate governance status?	✓		(1) The Company has, according to the regulations, regularly and irregularly been reporting the financial operation and corporate governance information on the Market Observation Post System, and disclosing them on the Company's website for investors to inquire.	None.
(2) Has the company established other information disclosure channels (e.g., maintaining an English-language website, appointing responsible people to handle information collection and disclosure, appointing spokespersons, or webcasting investor conferences on the company website)?	✓		(2) The Company has appointed a designated personnel to compile the Company's information and disclose it on the Company's website on a regular and irregular basis. The Company has according to the regulations, appointed a spokesperson and deputy spokesperson to speak on behalf of the Company.	None.

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(3) (Does the Company publish and report its annual financial report within two months after the end of a fiscal year, and publish and report its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline?)	✓		(3) The Company publishes and reports the annual reports, quarterly financial statements and monthly operations within the stipulated deadline.	The Company shall publish in the future based on requirements and the laws and regulations.
8. Does the company have other information that contributes to better understanding of its corporate governance standing (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, training completed by directors and supervisors, implementation of risk management policies and risk evaluation criteria, implementation of customer policies, liability insurance policies purchased for directors and supervisors)?	✓		<p>(1) The Company has set up a President's mailbox to establish a communication channel with the employees, respects human rights at the workplace and safeguards the rights and interests of the employees.</p> <p>(2) The entire plant of the Company actively cooperates with the government's environmental protection policies, and promotes waste reduction, waste classification and resource recycling to reduce environmental pollution.</p> <p>(3) The Company maintains smooth communication channels with the suppliers, and upholds the principle of good faith in transacting with them.</p> <p>(4) Besides focusing on business development, adhering to the principles of growth, continuity and mutual benefit, emphasizing win-win, and allowing employees, shareholders, customers and suppliers to share the benefits, the Company also gives back to the society where appropriate.</p>	None.

Assessment Item	Implementation status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>(5) Implementation status of risk management policies and risk measurement standards: The company focuses on the future, complies with relevant laws and regulations to implement various policies, and establishes various standard operating procedures in order to reduce risks.</p> <p>(6) Directors' continuing education: The Company's directors pursue continuing education on their own based on their needs.</p> <p>(7) Status of purchase of liability insurance by the Company for directors: The Company has purchased liability insurance for its directors, and has reported to the board of directors on November 11, 2025.</p>	
<p>9. Please describe improvements in terms of the results of the Corporate Governance Evaluation System in recent years and propose areas and measures to be given priority where improvement will be needed. (No need to list companies not listed for evaluation)</p> <p>Based on the corporate governance evaluation results in 2024, the Company has already made the following improvements:</p> <p>(1) The Company has established the "Procedures for Financial and Business-Related Operations Between Related Parties", which have been approved by the Board of Directors.</p> <p>(2) The company has disclosed information regarding its governance, strategies, risk management, indicators, and objectives related to climate-related risks and opportunities in accordance with the Climate-Related Financial Disclosure Request (TCFD) framework.</p> <p>The Company will also make gradual adjustments on matters that can be improved upon.</p>				

2.2.4. Composition, duties, and operation of the Remuneration Committee

1. Information on members of the Remuneration Committee

April 30, 2026

Title	Criteria	Professional qualifications and experience	Independence status	Number of other public companies in which the member also serves as a member of their remuneration committee
	Name			
Independent Director Convener	Lai, Chien-Hung	Please refer to Pages 7-8 of the annual report for Directors' Professional Qualifications and Experience and Independent Directors' Independence Disclosure.		0
Independent Director	Yang, Shih-Chien	Please refer to Pages 7-8 of the annual report for Directors' Professional Qualifications and Experience and Independent Directors' Independence Disclosure.		0
Others	Zeng, Zhong-Nan	Current position as independent director of FineMat Applied Materials Co., Ltd. and Wave Power Technology Inc. Former chief financial officer of Cheng Mei Materials Technology Corp., and has the work experience and analytical ability required for commerce, financial accounting and company business.	<ol style="list-style-type: none"> 1. The independent directors, their spouses and relatives within second degree are not serving as directors, supervisors, or employees of the Company or any of its affiliates. 2. The independent directors, their spouses and relatives within second degree do not have shareholding; 3. are not a director, supervisor or employee of companies that have a financial or business relationship with the Company; 4. and have not provided any commerce, law, finance, accounting services to the Company or its affiliates. 	1

2. Operation of Remuneration Committee

- (1) The current Remuneration Committee has 3 members.
- (2) The main duties and responsibilities of the Committee are:
 - Establish and conduct regular reviews of the policies, systems, standards, and structures for performance appraisal and remuneration of the Company's directors and managers.
 - Regularly review and establish remuneration of directors and managers.
- (3) Current term for Committee members: From June 27, 2023 to June 15, 2026, a total of 3 (A) meetings of the 2025 Remuneration Committee were held, and the attendance is as follows:

Title	Name	Actual Attendance Times(B)	Attendance by proxy Times	Attendance rate (%) (B/A)	Notes
Convener	Lai, Chien-Hung	3	0	100.00	
Committee member	Yang, Shih-Chien	3	0	100.00	
Committee member	Zeng, zhong-nan	3	0	100.00	

Other matters that require reporting:

- Describe the date, term, agenda, and resolutions of the board meeting and the response to the Remuneration Committee's recommendations where the board did not adopt or modify the Remuneration Committee's recommendations (e.g., describe the difference and reasons where the board of directors approves a better compensation package than what is recommended by the Remuneration Committee): None.
- The resolutions of the Remuneration Committee shall state the meeting's date and session, content of the proposal, opinions of all members, and handling of the member's opinions by the Company:

Remuneration Committee	Agenda item	Resolutions	The Company's handling of the opinions of the Remuneration Committee members.
2025 1st Remuneration Committee Meeting 2025.01.23	The Company's 2024 Management Bonus Distribution Proposal	Approved by all attending members of the Remuneration Committee	Reported to the board of directors and approved by all attending directors
2025 2nd Remuneration Committee Meeting 2025.03.26	Review the Company's 2024 Employee Remuneration and Director's Remuneration Proposals	Approved by all attending members of the Remuneration Committee	Reported to the board of directors and approved by all attending directors
2025 3rd Remuneration Committee Meeting 2025.11.28	Conduct reviews of the policies, systems, standards, and structures for performance appraisal and remuneration of the Company's directors and managers.	Approved by all attending members of the Remuneration Committee	Reported to the board of directors and approved by all attending directors

- Nomination Committee member particulars and operation status: The Company has not set up a nomination committee.

2.2.5. Sustainable Development implementation and deviations from Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reason for such deviations:

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
1. Has the company established a governance framework to promote sustainable development and a dedicated department (or have another department be responsible for related efforts) for fulfilling sustainable development, with the board of directors authorizing the top management to handle such efforts, and having relevant progress be supervised by the board of directors?	✓		The Company has established Sustainable Development Best-Practice Principles and follows its policies, Set up a sustainable development promotion committee, with the president as the convener, responsible for coordinating various tasks to promote sustainable development and examine the Company's core operational capabilities, establishing a mid- to long-term sustainable development plans and the same time, track the effectiveness of implementation to ensure that the sustainable development strategy is implemented in daily management. The board of directors supervises and guides the economy, environmental, social and corporate governance issues of sustainable development. The company reported the implementation of sustainable development and company strategies to the board of directors on November 11, 2025. In addition to reviewing the company's strategies and implementation progress, the board of directors also supervises the company Adjust strategies in a timely manner.	None.
2. Does the company perform assessments of risks in environmental, social, and corporate governance issues relevant to its business activities and devise risk management policies and strategies accordingly?	✓		The disclosure covers the sustainable development performance of major locations from January to December 2025. The boundary of risk assessment is mainly based on the Company. Based on the principle of materiality, the Company conducts risk assessment on topics related to the Company's operations, and formulates the risk management operations as follows:	None.

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons									
	Yes	No	Summary										
			<table border="1"> <thead> <tr> <th>Material Issues</th> <th>Risk Assessment Items</th> <th>Risk Management Policy or Strategy</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Environmental protection</td> <td> <ol style="list-style-type: none"> The Company is committed to environmental protection and supports green and clean production. The implementation of process management effectively reduces the pollution emission and environmental impact. Execution plans and projects are also formulated every year, with regular tracking and review of the progress of the various targets, to ensure achievement of the goals. The Company has also obtained ISO 14001 and ISO50001 environmental and energy management certifications. Regularly inspect greenhouse gas emissions according to ISO14064-1 to examine potential impacts on the Company's operations. Implement carbon reduction measures according to the inspection findings in hopes of effectively reducing carbon emissions. </td> </tr> <tr> <td>Society</td> <td>Occupational safety</td> <td> <ol style="list-style-type: none"> The Company had obtained ISO 45001 occupational health and safety management system certification. The </td> </tr> </tbody> </table>	Material Issues	Risk Assessment Items	Risk Management Policy or Strategy	Environment	Environmental protection	<ol style="list-style-type: none"> The Company is committed to environmental protection and supports green and clean production. The implementation of process management effectively reduces the pollution emission and environmental impact. Execution plans and projects are also formulated every year, with regular tracking and review of the progress of the various targets, to ensure achievement of the goals. The Company has also obtained ISO 14001 and ISO50001 environmental and energy management certifications. Regularly inspect greenhouse gas emissions according to ISO14064-1 to examine potential impacts on the Company's operations. Implement carbon reduction measures according to the inspection findings in hopes of effectively reducing carbon emissions. 	Society	Occupational safety	<ol style="list-style-type: none"> The Company had obtained ISO 45001 occupational health and safety management system certification. The 	
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Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>most recent certificate is valid from 4/16/2024~4/15/2027.</p> <p>2. Conducts regular fire drills and occupational safety training every year to cultivate employees with emergency response and personal safety management capabilities.</p> <p>3. Regularly implements on-site environmental safety and health audit to reduce occupational disaster caused by factors such as unsafe personal behavior or unsafe working environment.</p>	
			<p>Product safety</p> <p>1. The Company's products comply with the relevant laws and regulations of the government and meet European Union's RoHS regulations. Through strict quality system management, provides customers with stable product quality, and through mutual benefit and common prosperity with the customers, enhances cooperation with customers, and strengthens the Company's future competitiveness.</p> <p>2. In order to transfer product liability risk, reduce property loss and increase product safety, the Company has insured USD10 million of product liability insurance.</p>	

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons									
	Yes	No	Summary										
			<table border="1"> <tr> <td>Corporate governance</td> <td>Social and economic regulatory compliance</td> <td>The establishment of governance structure and implementation of internal control system are to ensure all employees and operations of the Company comply with the relevant laws and regulations.</td> </tr> <tr> <td></td> <td>Strengthen functions of the directors</td> <td> <ol style="list-style-type: none"> 1. Plan relevant continuing education topics for directors, provide directors with latest laws and regulations, system development and policies every year. 2. Purchase directors' liability insurance for directors to protect them from lawsuits or claims. </td> </tr> <tr> <td></td> <td>Stakeholder communication</td> <td>Establish various types of communication channels, actively communicate, reduce disputes and misunderstandings. Set up investors' mailbox to be handled and replied to by the spokesperson.</td> </tr> </table>	Corporate governance	Social and economic regulatory compliance	The establishment of governance structure and implementation of internal control system are to ensure all employees and operations of the Company comply with the relevant laws and regulations.		Strengthen functions of the directors	<ol style="list-style-type: none"> 1. Plan relevant continuing education topics for directors, provide directors with latest laws and regulations, system development and policies every year. 2. Purchase directors' liability insurance for directors to protect them from lawsuits or claims. 		Stakeholder communication	Establish various types of communication channels, actively communicate, reduce disputes and misunderstandings. Set up investors' mailbox to be handled and replied to by the spokesperson.	
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	Stakeholder communication	Establish various types of communication channels, actively communicate, reduce disputes and misunderstandings. Set up investors' mailbox to be handled and replied to by the spokesperson.											
<p>3. Environmental issues</p> <p>(1) Has the company established a proper environmental management system based on the characteristics of the industry?</p>	✓		<p>(1) Our company has formulated environmental safety and health management methods and management information systems in accordance with domestic environmental safety and health laws and regulations, and has obtained ISO 14001(The certificate is valid from 5/14/2024 to 5/13/2027) , and ISO 50001 environmental management system certifications (The certificate is valid from 11/17/2022 to 11/17/2025 and re-certification was obtained on September 25, 2025, with the certificate valid from 11/17/2025 to 11/17/2028.). In 2025, more than 5 environmental management initiatives were completed, including the replacement of aging</p>	None.									

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons														
	Yes	No	Summary															
(2) Is the company committed to achieving efficient use of resources, and using renewable materials that produce less impact on the environment?	✓		<p>pollution control equipment. In terms of energy conservation, energy-saving devices were installed and LED lighting was continuously replaced. In terms of waste management, waste reduction initiatives were continuously implemented and paper usage was reduced. In terms of manufacturing processes, smart manufacturing capabilities were continuously enhanced and optimized to reduce energy consumption. And according to the ISO 14064-1 specification conduct greenhouse gas inventory every year, and track the effect of reducing emissions.</p> <p>(2) The Company's annual electricity saving target is 1%-2%, and we have planned to implement the recycling and reuse efficiency of various resources (such as water, gold, copper, aluminum and other metal recycling) and continuously make improvements to achieve the goals of energy saving, carbon reduction and waste output reduction. Please refer to pages 37-39 of this annual report for relevant measures and their achievement status.</p> <p>Statistics on the use of renewable and non-renewable energy are provided, covering all of the parent company's plants. Details are shown in the table below:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Item</th> <th>2024 Consumption (GJ)</th> <th>2025 Consumption (GJ)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Direct Energy (A)</td> <td>Electricity</td> <td>304,457.91</td> <td>316,727.26</td> </tr> <tr> <td>Gasoline</td> <td>169.61</td> <td>167.68</td> </tr> <tr> <td>Diesel</td> <td>341.41</td> <td>397.41</td> </tr> </tbody> </table>	Category	Item	2024 Consumption (GJ)	2025 Consumption (GJ)	Direct Energy (A)	Electricity	304,457.91	316,727.26	Gasoline	169.61	167.68	Diesel	341.41	397.41	
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Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons																														
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<p>(3) Does the company assess the potential risks and opportunities of climate change for its current and future operations and undertake the relevant response measures with respect to climate change?</p> <p>(4) Does the Company collect and calculate relevant data on</p>	✓		<table border="1"> <thead> <tr> <th></th> <th>Natural Gas</th> <th>12,816.76</th> <th>13,309.63</th> </tr> </thead> <tbody> <tr> <td>Indirect Energy (B)</td> <td>Purchased Electricity (excluding renewable energy)</td> <td>-</td> <td>-</td> </tr> <tr> <td>Non-renewable Energy (C)</td> <td>(A)+(B)</td> <td>317,785.69</td> <td>330,601.98</td> </tr> <tr> <td rowspan="3">Renewable Energy (F)</td> <td>Self-generated and self-consumed (D)</td> <td>-</td> <td>363.65</td> </tr> <tr> <td>Purchased (E)</td> <td>-</td> <td>2,041.20</td> </tr> <tr> <td>(D)+(E)</td> <td>-</td> <td>2,404.85</td> </tr> <tr> <td>Total Energy (G)</td> <td>(C)+(F)</td> <td>317,785.69</td> <td>333,006.83</td> </tr> <tr> <td>Renewable Energy %(H)</td> <td>(F)/(G)</td> <td>0.00%</td> <td>0.72%</td> </tr> </tbody> </table>		Natural Gas	12,816.76	13,309.63	Indirect Energy (B)	Purchased Electricity (excluding renewable energy)	-	-	Non-renewable Energy (C)	(A)+(B)	317,785.69	330,601.98	Renewable Energy (F)	Self-generated and self-consumed (D)	-	363.65	Purchased (E)	-	2,041.20	(D)+(E)	-	2,404.85	Total Energy (G)	(C)+(F)	317,785.69	333,006.83	Renewable Energy %(H)	(F)/(G)	0.00%	0.72%	<p>(3) Based on the philosophy of sustainable operation, and the obligation of fulfilling corporate social responsibilities, the Company has established a Greenhouse Gas Monitoring and Voluntary Reduction Promotion Committee to conduct greenhouse gas inventory every year and submits the greenhouse gas inventory report to the Environmental Protection Administration for review, in the aim to attain the goal of energy saving and maintain the sustainable development of the global ecological environment. The Company's assessment of risks and opportunities related to climate change and its response measures have been disclosed in the Sustainability Report. Please refer to pages 50-57 of this Annual Report for details.</p> <p>(4) Since 2021, the Company has passed ISO14064-1 Scope 1 and Scope 2 inspection and third-party verification each year.(For both</p>
				Natural Gas	12,816.76	13,309.63																												
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greenhouse gas, water consumption and the total weight of waste over the past two years and set policies for energy saving and carbon emission reduction, greenhouse gas reduction, water consumption reduction and other waste management?			<p>2024 and 2025, the assurance provider was AFNOR Asia Ltd. The assurance engagements were conducted with a reasonable assurance level, and an unqualified assurance opinion was issued.)</p> <p><u>Greenhouse gas emissions in the past 2 years:</u></p> <table border="1"> <thead> <tr> <th>Scope</th> <th>Unit</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>tons CO2e</td> <td>2,197.5813</td> <td>5,773.6876</td> </tr> <tr> <td>2</td> <td>tons CO2e</td> <td>40,086.9585</td> <td>41,702.4230</td> </tr> <tr> <td>1+2</td> <td>tons CO2e</td> <td>42,284.5398</td> <td>47,476.1106</td> </tr> <tr> <td>Emissions per unit of product area</td> <td>tons CO2e/square feet</td> <td>0.0352</td> <td>0.0390</td> </tr> </tbody> </table> <p>In 2025 the total greenhouse gas emissions from Scope 1 and Scope 2 combined is 47,476.1106 tons of CO2e, mainly from electricity emissions of Scope 2, accounting for 87.84% of emissions.</p> <p><u>Water usage in the past 2 years:</u></p> <table border="1"> <thead> <tr> <th>Item</th> <th>Unit</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Water usage</td> <td>tons</td> <td>1,385,887</td> <td>1,506,575</td> </tr> <tr> <td>Water usage per unit of product area</td> <td>tons /square feet</td> <td>1.06</td> <td>1.24</td> </tr> </tbody> </table> <p><u>Waste generated in the past 2 years:</u></p> <table border="1"> <thead> <tr> <th>Item</th> <th>Unit</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Hazardous waste</td> <td>tons</td> <td>1,839.88</td> <td>1,980.60</td> </tr> </tbody> </table>	Scope	Unit	2024	2025	1	tons CO2e	2,197.5813	5,773.6876	2	tons CO2e	40,086.9585	41,702.4230	1+2	tons CO2e	42,284.5398	47,476.1106	Emissions per unit of product area	tons CO2e/square feet	0.0352	0.0390	Item	Unit	2024	2025	Water usage	tons	1,385,887	1,506,575	Water usage per unit of product area	tons /square feet	1.06	1.24	Item	Unit	2024	2025	Hazardous waste	tons	1,839.88	1,980.60	
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Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons												
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			<table border="1"> <tr> <td>Non-hazardous waste</td> <td>tons</td> <td>749.66</td> <td>890.59</td> </tr> <tr> <td>Total waste</td> <td>tons</td> <td>2,589.54</td> <td>2,871.19</td> </tr> <tr> <td>Waste generated per unit of product</td> <td>tons /square feet</td> <td>0.0022</td> <td>0.0023</td> </tr> </table> <ul style="list-style-type: none"> ● The Company's energy efficiency, carbon emissions reduction, and water management quantified management goals: <ol style="list-style-type: none"> (1) Energy efficiency and carbon reduction The Company's energy efficiency and carbon emissions reduction future quantified management goals: The Company expects to reduce carbon emissions by 3% each year. (2) Water management Global climate change has made stabilizing water supply a problem that countries around the world must tackle. in response to the issue of global water scarcity, the Company plans to reduce water usage by 1% each year going forward, aiming to take concrete action to address the challenges of climate change. ● Goal-oriented measures <ol style="list-style-type: none"> (1) Energy efficiency and carbon reduction <ol style="list-style-type: none"> a. Purchase renewable energy equipment and green electricity, install solar power generation equipment on the idle roof space of the factory, and increase the use of renewable energy. b. Continue to implement energy saving plans and regularly inspect and replace energy intensive equipment. c. Continue to improve smart manufacturing, increasing the utilization of resources and reducing energy waste by optimizing the production process. d. In 2025, our company invested NT\$29,244 thousand in replacing 	Non-hazardous waste	tons	749.66	890.59	Total waste	tons	2,589.54	2,871.19	Waste generated per unit of product	tons /square feet	0.0022	0.0023	
Non-hazardous waste	tons	749.66	890.59													
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Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>high-efficiency central dust collectors, high-efficiency transformers and air compressor systems. And reducing electricity usage by 1,820 thousand kWh per year and carbon emissions by 899.4 tons per year.</p> <p>(2) Water management The Company continues to conserve water use by monitoring water usage at each plant, strengthening wastewater discharge classifications, improving the production process to conserve water, as well as recycling and reusing water.</p> <p>(3) Waste management The Company aims to reduce pollution using measures that tackle the source of the issue, such as improving processing technology and reducing the use of raw materials to reducing waste generation, and increasing the amount of recyclable waste to reduce the amount of waste discarded.</p> <p>●Implementation status: Using 2022 as the base year, the company's greenhouse gas emissions and water consumption have decreased by approximately 1.33% and increased by approximately 7.4% respectively compared with 2022, and the total waste volume has decreased by approximately 8.3% compared with 2022.</p> <p>The company will continue to implement relevant measures in order to achieve our energy conservation, carbon reduction, and water reduction goals.</p>	
<p>4. Social issues</p> <p>(1) Has the company formulated appropriate management policies and procedures according to relevant</p>	✓		<p>(1) The Company has referenced internationally recognized human rights standards such as the “Universal Declaration of Human Rights”, “The International Covenant on Economic, Social and Cultural Rights” and “Fundamental Conventions of Labour Standards by International Labour</p>	None.

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons						
	Yes	No	Summary							
regulations and the International Bill of Human Rights?			<p>Organization” in establishing“ Wus Printed Circuit Co., Ltd. Labor Rights, Behavior and Moral Management” so as to protect employees’ human rights and dignity, and implement strict compliance of labor laws and regulations, preventing human rights violation. For content of Human Rights Management Guidelines, please refer to the Company’s website. The Company’s human rights policy applies to all employees of the Company.</p> <p>The Company's human rights policy and specific management plan are as follows:</p> <table border="1"> <thead> <tr> <th>Human Rights Policy</th> <th>Specific Measures</th> </tr> </thead> <tbody> <tr> <td>1、No hiring of minors</td> <td>The Company, in consideration of its responsibility to protect the physical and mental development of children and minors, does not employ children under the age of 16. For minors aged 16 to under aged 18, employment is only permitted upon submission of a legal guardian’s consent and relevant age verification documents.</td> </tr> <tr> <td>2、No forced labor</td> <td>In compliance with applicable government labor laws and regulations, all labor or work should be voluntary. The employees shall be notified within reasonable time the description of his work, and he shall have the right to accept or reject it voluntarily. The company shall not use the employee’s salary, benefits, belongings or documents as a leverage to force the employee to continue employment or as conditions for employment.</td> </tr> </tbody> </table>	Human Rights Policy	Specific Measures	1、No hiring of minors	The Company, in consideration of its responsibility to protect the physical and mental development of children and minors, does not employ children under the age of 16. For minors aged 16 to under aged 18, employment is only permitted upon submission of a legal guardian’s consent and relevant age verification documents.	2、No forced labor	In compliance with applicable government labor laws and regulations, all labor or work should be voluntary. The employees shall be notified within reasonable time the description of his work, and he shall have the right to accept or reject it voluntarily. The company shall not use the employee’s salary, benefits, belongings or documents as a leverage to force the employee to continue employment or as conditions for employment.	
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(2) Does the company establish and implement reasonable employee benefits (including remuneration, leave, and other benefits), and ensure business performance or results are reflected adequately in employee remuneration?	✓		<p>human rights protection for employees.</p> <p>(2) The Company's remuneration appraisal system values reasonableness, and the relevant policies are formulated in the Company's administrative rules. The Company also has performance bonus and year-end bonus, which are distributed based on the Company's surplus achievement. According to the Company's Articles of Incorporation, 0.1% to 10% (include) will be allocated as employee remuneration if the Company is profitable (Not be less than 40% of the employees' remuneration amount under this item shall be allocated to grassroots employees.)</p> <p>For other welfare measures established by the Company, please refer to Pages 87-88 of the Annual Report.</p> <p>To implement workplace gender equality and create a diverse and happy workplace, the Company clearly stipulated in the administrative management rules that employment must be handled without discrimination, harassment, or unfair treatment based ethnicity, gender, religious belief, age, political affiliation, or other factors protected by law.</p> <p>The status of the Company's implementation of a diverse and equal workplace is as follows: 2025 Proportion of Female Employees:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Percentage (%)</th> </tr> </thead> <tbody> <tr> <td>Female employees (%)</td> <td>56</td> </tr> <tr> <td>Female supervisors (%)</td> <td>39</td> </tr> <tr> <td>Female employees in development and engineering</td> <td>38.78</td> </tr> </tbody> </table>	Item	Percentage (%)	Female employees (%)	56	Female supervisors (%)	39	Female employees in development and engineering	38.78	
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			<p>related roles %</p> <p>2025 Employee Ethnicity Statistics:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Of all employees (%)</th> <th>Of managerial positions (%)</th> </tr> </thead> <tbody> <tr> <td>Citizen of the Republic of China</td> <td>68.97</td> <td>98.70</td> </tr> <tr> <td>Foreign national</td> <td>31.03</td> <td>1.30</td> </tr> </tbody> </table> <p>Other Diversity Statistics:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Of all employees (%)</th> </tr> </thead> <tbody> <tr> <td>Disabled</td> <td>2%</td> </tr> <tr> <td rowspan="4">All employees</td> <td>By age: < 30</td> <td>22%</td> </tr> <tr> <td>By age: 30-50</td> <td>51%</td> </tr> <tr> <td>By age: > 50</td> <td>25%</td> </tr> <tr> <td>Total</td> <td>100%</td> </tr> </tbody> </table> <p>In response to the provisions of Gender Equality Work Act in Employment and the Occupational Safety and Health Act and to protect employees from sexual harassment and any physical or mental harm from the actions of others while carrying out their duties, the Company formulated the "Directions for Prevention and Management of Unlawful Infringement in the Performance of Duties" and "Directions for Prevention and Management of sexual harassment", providing employees with proper rights and protections.</p>	Category	Of all employees (%)	Of managerial positions (%)	Citizen of the Republic of China	68.97	98.70	Foreign national	31.03	1.30	Category	Of all employees (%)	Disabled	2%	All employees	By age: < 30	22%	By age: 30-50	51%	By age: > 50	25%	Total	100%	
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(3) Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?	✓		<p>(3) <u>Occupational Safety and Health Policy</u> The Company has obtained ISO 45001 Occupational health and safety management certification and conducts regular hazard identification and risk assessment, in the aim to be able to make appropriate improvements to reduce hazard risks in the working environment. In addition, regular annual employee health checks are conducted to ensure the safety and health of the employees. In terms of safety at work, through continuous training and advocacy, the Company develops the employees' emergency response capabilities and safety concepts, and strengthens their awareness capabilities, thereby reducing accidents.</p> <p>In 2025, the number of fires in the company was 0, with no casualties. In addition, the number of occupational disasters was 2, involving 2 people, accounting for 0.17% of the total number of employees. The accidents caused 1 falls and 1 pinch injury, mainly caused by the work behavior of personnel. Due to insufficient safety awareness among personnel and a lack of attention to machine entanglement risks, the Company has strengthened safety discipline requirements at the workplace and enhanced on-site safety signage. In addition, supervisors of each department are required to conduct regular inspections covering personnel, machinery, materials, methods, and the working environment. The safety department also regularly conducts safety training, and safety-related requirements and awareness are communicated to frontline employees through internal departmental meetings.</p> <p><u>Industrial Safety Inspection</u> The Industrial Safety Department, according to the Operating Guidelines</p>	

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons									
	Yes	No	Summary										
(4) Does the company have in place effective tools to help employees with career planning and development?	✓		<p>of the Industrial Safety Department, conducts regular monthly environmental safety and health onsite audits and yearly internal environmental safety audits.</p> <p>(4) (i) In October 2025, our Human Resources Department conducted its annual questionnaire survey on education and training needs (survey period from January 1, 2025 to September 30, 2025) and talent inventory. This survey covered 58.3% of the employees to understand their current abilities and career development needs. Based on the survey results, we will adjust the training structure according to the employees' professional fields and needs to enrich their skills and expand their career development opportunities.</p> <p>(ii) The Company has implemented comprehensive competency training programs in order to cultivate the professional capabilities of employees, and sends employees to receive external training from time to time to enhance their professional knowledge, thereby increasing work quality and efficiency. In 2025, career training included courses on new employee training, advanced professional training, fundamental management training, and workplace safety, in order to maintain employee health, a safe workplace environment, and continuously improve the professional skills of our employees. The main courses and training implemented are as follows:</p> <table border="1" data-bbox="842 1257 1749 1410"> <thead> <tr> <th>Course name</th> <th>Number of employees trained</th> <th>Employee training hours</th> </tr> </thead> <tbody> <tr> <td>Corporate governance</td> <td>344</td> <td>1,411.5</td> </tr> <tr> <td>General knowledge on</td> <td>7,068</td> <td>7,586</td> </tr> </tbody> </table>	Course name	Number of employees trained	Employee training hours	Corporate governance	344	1,411.5	General knowledge on	7,068	7,586	
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Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons	
	Yes	No	Summary		
(5) Does the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection or customer rights protection and grievance procedure policies implemented?	✓		the plant		
			Quality control	2,487	7,718.5
			Professional skills	5,149	25,422.5
			New employee training	220	6,834.5
			Mid-level managerial functions	55	363
			Language skills	17	306
			Environmental health and safety	909	3,735.5
			(5) The Company's product marking and labeling comply with the requirements of European Union's ROHS and other relevant environmental directives. The Company has also set up a customer service unit and established operating standards for handling customer complaints on a timely basis, as well as a customer-oriented quality system to understand customer requirements to be used as basis of quality improvement, attaining the goal of corporate sustainability. The Company has established a customer communications and complaint mailbox, as well as an ethical corporate management whistleblowing mailbox, allowing customers to provide feedback or file complaints in order to protect their rights and interests. Customer communications/complaints mailbox: sullivan_su@wuspc.com Ethical corporate management whistleblowing mailbox: wus_up@wuspc.com		

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(6) Has the company formulated supplier management policies that require suppliers to comply with relevant regulations on environmental protection, occupational safety and health, and labor rights and requested their reports on the	✓		<p>Additionally, the Company attaches great importance to “protecting customer privacy”, and has established the “Intellectual Property Rights Management Regulations” and the “Personal Data Protection Management Guidelines.” We have established a set of (Personal Data Protection Management Guidelines) applicable to all of the Company’s operating locations, customers, and suppliers, governing the collection, processing, use, and protection of all personal data during our business operations. Unless required to do so by government laws or regulations, where this data will be used in compliance with the law, we will not provide, rent out, or disclose this data through any other method to a third party. The Company will comply with our own “Intellectual Property Rights Management Regulations” and the “Personal Data Protection Management Guidelines”, and safeguard the information security and privacy of our customers through internal audits, external verification, disaster prevention measures, and education and training on handling personal data.</p> <p>In 2025, the Company conducted training courses on intellectual property rights and personal data protection policies. A total of 95 participants completed the courses, with a cumulative training duration of 142.5 hours..</p> <p>(6) The Company manages the suppliers according to the “Supplier Management Rules”, and has signed procurement contracts with the major suppliers, requesting them to comply with the laws, regulations and policies. Also, in accordance with stipulations of the Responsible Business Alliance (RBA), the Company requires suppliers to sign the “Supplier Responsible Business Alliance Code of Conduct Agreement” to ensure that they understand and comply with the Company’s social responsibility standards.</p>	

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
implementation of such regulations?			In addition, the Company's audit team conducts regular evaluation on the suppliers according to the audit plan. For suppliers who do not meet the standards, besides requesting them to provide improvement plans, onsite counseling may be arranged where necessary.	
5. Does the company prepare sustainability reports and other reports that disclose non-financial information by following international reporting standards or guidelines? Does the company obtain third-party assurance or guarantees for the reports above?	✓		The Company's 2024 Sustainability Report has been completed and was approved for publication by the Board of Directors on August 12, 2025. The Company's 2025 Sustainability Report is expected to be published in August 2026 and will obtain third-party assurance.	None.
6. Describe the deviations, if any, between actual practice and the sustainable development regulations, if the company has formulated such principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies": As specified in the above columns.				
7. Other important information to facilitate a better understanding of the Company's implementation of sustainable development: (1)The company had passed the ISO14001 environmental management system and is regularly audited and verified. (2)The company had passed the ISO50001 energy management system and is regularly audited and verified. (3)The company had passed the ISO 45001 occupational health and safety management system, and regularly inspects the factory facilities. (4)The company had passed ISO27001 international standard and undergoes regular audits to strengthen information security management. (5)The Company attaches great importance to workplace safety, environmental protection and safety and health. In order to correctly, promptly and effectively control the disaster and ensure the safety of the employees in times of major accidents, besides conducting training for new employees, the Company also conducts regular PPE gear up training for the rescue team, and fire extinguisher training and evacuation drill when disaster spreads for all employees. (6) In fulfillment of its social responsibilities, the Company organizes annual blood donation campaigns and encourages employees to participate, demonstrating its commitment to public welfare. In 2025, a total of 27,250 cc of blood was collected. (7) In order to cultivate talents and increase students' practical work experience, our company conducts industry cooperation with neighboring				

Promotion items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
schools and arranges students to come to the company to receive practical work training. The situation of industry cooperation in 2025 is as follows:				
Industry cooperation in 2025				
Category	School		Number of people	Period
Industry cooperation	National Pingtung University of Science and Technology		1	2/17/2025-6/30/2025
	National Kaohsiung First University of Science and Technology		4	2/17/2025-6/22/2025
	Fooyin University		2	2/18/2025-6/30/2025 4/1/2025-6/30/2025
	Shu-Te University		40	9/8/2025-6/30/2028
Cooperative Education	Chung Shan Industrial & Commercial School		12	9/19/2023-6/30/2030
Total			59	

2.2.6. Climate-related Information of Listed Companies

Item	Implementation status						
<p>1. Describe how the Board of Directors and the Company's management has supervised and managed climate-related risks and opportunities.</p> <p>2. Describe how identified climate risks and opportunities impact the Company's business operations, strategy, and finances (in the short, medium, and long-term).</p>	<p>1. In response to the high uncertainty and rapid policy and market changes brought about by climate change, the Company has established an Environmental, Social, and Governance (ESG) Committee in 2025 in order to remain constantly updated on and timely estimate the potential impact of climate change. The Committee is chaired by the Company's president, and is responsible for establishing and planning sustainability policies and goals. The supervisor for each department is responsible for the operations of each task force, including the Sustainability Task Force responsible for environmental management systems, complying with environmental laws and regulations and with international standards, and improving resource use efficiency and climate change response mechanisms. Cross-department meetings are also convened from time to time to facilitate discussion and coordinate efforts, in order to achieve environmental sustainability goals. Additionally, the Risk Management Task Force is responsible for establishing risk management policies and procedures, including for climate-change related risks, the latest laws and regulations on the industry's climate risks, and for updating climate risk and opportunities assessment results. The Chairman regularly convenes meetings with department supervisors to identify major climate risks and opportunities. At the same time, we have also further assessed the risks that climate change may pose to operating locations, hoping to have a better grasp of external climate change impacts and market movements in order to more comprehensively evaluate our overall operational strategies. Reports on how these strategies are being implemented are provided to the Board of Directors each year. The Board of Directors is responsible for supervising and providing guidance on the Company's implementation of business strategy, ensuring that timely adjustments are made when necessary.</p> <p>2. Assessment results disclose the impact period and estimated level of impact for each risk. This information is used as an internal reference by the Company to deepen our understanding of the climate change challenges we face, and understand how climate-related risks have been managed, allowing us to brainstorm risk management plans and the feasibility of response measures.</p>						
Type of Impact		Area of Impact	Climate Risk	Impact Period	Level of Impact	Impact Description	Risk Management and Response Plan
Transition Risk		Electricity Consumption Risk	Electricity Rate Hike Taiwan's overall electricity demand has risen year after year. Together with the changes to international fuel prices, this has led to	Short-term	High	<ul style="list-style-type: none"> Rising electricity costs have affected the manufacturing cost structure, 	<ul style="list-style-type: none"> Gradually phase out old equipment and purchase more energy-conserving equipment. Monitor and implement various load adjustment

			higher prices for electricity, and electricity rate hikes have become an important variable in a company's operating costs.			and the Company is also required to pay carbon emission fees.. <ul style="list-style-type: none"> • Risk of power cuts happening during peak electricity consumption periods. 	plans, and increase amount of electricity conserved, in the hope of conserving energy and reducing carbon emissions.
	Transition Risk	Regulations and Policies	<ul style="list-style-type: none"> • The introduction of carbon fees has resulted in increased financial costs for the Company. • In response to regulatory requirements related to corporate sustainability, including carbon management and climate change management, the Company has incurred additional financial costs. 	Long-term	High	Carbon fee payments lead to increased operating costs.	<ul style="list-style-type: none"> • Improve energy consumption efficiency. • Implement a self-enforced carbon reduction plan to discount carbon fees.
		Market	Market Risks and Technology Development Domestic and international trends, and increased market demand and competition for renewable energy or green products.	Medium-term	Moderate	Renewable energy or green products are developed in response to market developments, leading to higher transition costs.	<ul style="list-style-type: none"> • Continue developing low-carbon materials through customer collaborations
		Supply Chain and Raw Materials	Fluctuations in Key Materials <ul style="list-style-type: none"> • As more companies begin to implement 	Short-term	Moderate	<ul style="list-style-type: none"> • Prices for key materials fluctuate, meaning that 	<ul style="list-style-type: none"> • Select local, high-quality suppliers to reduce transportation costs, improve supplier ability

			<p>energy transitions, market demand for some key materials has grown.</p> <ul style="list-style-type: none"> • Environmental policies and carbon pricing mechanisms have led to increased production costs for key materials. • Supply chain is affected by extreme weather. 			<p>alternative materials need to be sought out, increasing material procurement costs.</p> <ul style="list-style-type: none"> • Supply chain is impacted by the changing climate, with production lines being interrupted and leading to a failure to successfully deliver goods, affecting costs and revenues. 	<p>to adapt to climate change risks.</p> <ul style="list-style-type: none"> • Explore potential low-carbon production partners, strengthen sustainable supply chain resilience.
	Physical Risks	Immediate	<p>Natural disasters increase in severity Probability of typhoons and heavy rainfall increase.</p>	Short-term	Moderate	<p>Risks such as production line interruptions and equipment damage will lead to increased operating costs and reduced production capacity.</p>	<ul style="list-style-type: none"> • Identify the likelihood of the plant's geographic location experiencing compounding disasters, and simulate a response plan. • Regularly inspect emergency power systems and uninterruptible power systems, and establish water storage systems to ensure a stable supply of water and power during a disaster. Regularly inspect drainage facilities within the plant area to ensure that they remain silt-free.
		Long-term	<p>Extreme climate change Water shortages, changes in rainfall patterns.</p>	Medium-term	Moderate	<p>Water shortages or the impacts of climate change may lead to increased costs for the Company.</p>	

							<ul style="list-style-type: none"> Organize an emergency response team, and establish a natural disaster response plan as quickly as possible.
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Climate-related opportunities and response plans

Type of Impact	Climate Opportunity	Impact Period	Level of Impact	Impact Description	Risk Management and Response Plan
Opportunity	Conserve energy Create energy-conservation plans, promote paperless operations, phase out equipment with high energy consumption, and improve water conservation measures.	Short-term	Low	Implement energy and water conservation programs to reduce resource consumption.	<ul style="list-style-type: none"> Continue promoting the importance of conserving water and electricity to various departments, cultivating sustainability awareness. Establish an electricity monitoring system able to implement corrections as soon as problems occur, reducing energy consumption. Replace old air compressors with high-efficiency air compressors. Establish a heat pump system to provide hot water for process heating (instead of electric heaters)
	Use alternative energy sources Use green electricity, low-carbon energy sources, and install renewable energy generation equipment (such as solar photovoltaic installations)	Short-term	Moderate	Reduce carbon fees and increase revenues earned from electricity.	<ul style="list-style-type: none"> The Company has signed a green electricity procurement contract in 2025, stipulating green electricity procurement until 2034. In addition, the Company installed a 112.5 kW solar power generation system, actively increasing the

						<p>utilization of renewable energy in 2025, actively increasing the utilization rate of green electricity.</p> <ul style="list-style-type: none"> • Find suitable renewable energy sources to replace traditional energy sources, reducing environmental pollution.
<p>3. Describe the financial impact of extreme weather events and transition actions.</p> <p>4. Describe how processes for identifying, assessing, and managing</p>	<p>Note: Impact Period: Short term refers to a 1-3 year duration; medium-term refers to 4-7 years; long-term refers to more than 7 years.</p> <p>3. Financial impact of extreme weather events Through internal discussions, inventory, and assessments, we have identified the potential risks to our operations during production and transportation caused by typhoons, droughts, changes in rainfall patterns, and extreme climate change. Flooding caused by heavy rain can cause shutdowns at operating locations and damage equipment, temporarily interrupting our ability to ship goods. Drought and water shortages will affect normal production line operations. During a water shortage, water supply needs to be maintained through reducing water usage, transporting water from another plant using water trucks, or transferring goods and supplies from other plants, leading to increased operating costs. Financial impact transition actions For transition risks, the transition to a low-carbon economy may lead to broad changes in government policies, laws and regulations, technology, and the market. Depending on the nature, speed, and focus of these changes above, carbon fees, restrictions on total greenhouse gas emissions, and renewable energy laws and regulations may lead to increased operating and supply chain costs for the Company within the analyzed timeframe. The Company will look to reduce our environmental impact through implementing energy conservation and carbon reduction programs with the hope of reducing energy consumption, water consumption, and waste. Improve energy use efficiency, and invest into green energy equipment to address transition risks. The financial impact of this project on the Company will lead to increased capital investment from the Company, and increased operating costs.</p> <p>4. The Board of Directors is the highest decision-making unit responsible for the Company’s risk management, and directly supervises the risk governance framework. In order to improve risk assessment and strengthen management functions, the Company's Sustainability Committee has established a Risk Management Task Force under the Committee responsible for identifying and managing the Company’s operating risks, including the potential physical and transition risks resulting from climate change. The Task Force also leads the planning of risk response measures. The Risk Management Task Force identifies</p>					

<p>climate-related risks are integrated into the overall risk management system.</p>	<p>and analyzes operational, financial, compliance, ESG, human resources, and information security risks for each department based on the department's operational scope. Each department then plans risk response strategies based on the results of this risk identification and analysis, organizing and managing risks which may affect operations and profit. Regular annual reports are made to the Board of Directors on the implementation of these strategies, together with a risk management report. The Board supervises and discusses how the management team has implemented risk management measures, in order to improve the Company's structure.</p>
<p>5. If scenario analysis is used to assess resilience to climate change risks, please disclose the scenarios, parameters, assumptions, and analysis factors used, as well as the main financial impact discovered.</p>	<p>5. While scenario analysis cannot be used to predict the future, they do allow the Company to have a better understanding of the impact of climate change on the Company. In essence, scenario analysis is a useful tool for strategic planning, risk management, and assessing a company's strategic flexibility. In the face of physical risks, we have used the representative concentration pathways (RCPs) defined by the United Nations Intergovernmental Panel on Climate Change (IPCC) in Assessment Report 5 (AR5) as a reference when conducting scenario analysis. We used this information to analyze the impact of water shortage risks on the Company as a result of climate change. Through climate scenario analysis, we are able to better prepare strategies and plans to address future climate change risks, reducing the overall risk of financial losses.</p> <ul style="list-style-type: none"> ● Physical risk scenario analysis: Long-term - Water shortage risk <p>Water shortage risks are assessed using the World Resources Institute (WRI) Aqueduct Water Risk Atlas. Our analysis considered both RCP 2.6 (optimistic scenario with low greenhouse gas emissions) and RCP 8.5 (pessimistic scenario with high greenhouse gas emissions) scenarios, and estimated the level of water stress in 2030 and 2050 under both of these scenarios. Data showed that the main water supply for our operating locations are the Chengcing Lake Water Plant and Nanhua Reservoir, where water stress will be only be at a low to moderate (10-20%) level in both the optimistic and pessimistic scenario. This indicates that our water supply situation is relatively stable, but that we may still face a low level of water stress during dry seasons.</p> <p>Although our water shortage risk in these hypothetical scenarios are not high, the Company has still made advance preparations and planned resource conservation measures for conserving water usage. We have maintained a water recycling rate(R1) of 95% or higher, and use RO concentrated water for our cooling towers and scrubbers, in order to reduce the amount of water we draw from the source. Regularly monitor water usage data and analyze how water usage can be reasonably adjusted without affecting production operations. Additionally, we will continue paying attention to climate change, assess the necessity of installing a water storage system, and improve our climate change adaptability. Actions implemented:</p> <ul style="list-style-type: none"> • Established and improved measures for regulating water resources. • Prepared water trucks for supporting water-scarce plants. • Inspected and checked process equipment at each plant. • Established wastewater management policy in compliance with environmental regulations. • Generator automatically starts up to provide emergency power when firefighting. • Established emergency response plans to resume production as fast as possible and reduce production losses.

<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>6. In order to achieve carbon reductions, the Company has established the following goals, and implemented the following actions:</p> <ul style="list-style-type: none"> • Electricity: 1.6% reduction in electricity consumption is estimated to be achieved in 2026. • Renewable energy: The expected annual procurement volume in 2026 is $\geq 567,000$ kWh per year. • Water resources: Recovery rate(R1) $\geq 95\%$. <table border="1" data-bbox="443 379 2145 821"> <thead> <tr> <th data-bbox="443 379 674 459">Implemented actions</th> <th data-bbox="674 379 1160 459">Energy efficiency and carbon reduction</th> <th data-bbox="1160 379 1581 459">Water resources</th> <th data-bbox="1581 379 2145 459">Waste management:</th> </tr> </thead> <tbody> <tr> <td data-bbox="443 459 674 821">Management methods</td> <td data-bbox="674 459 1160 821"> <ul style="list-style-type: none"> • Greened our plant areas, and promoted the habit of turning off electricity when unused amongst all employees. • Replaced old equipment, established plans to procure more energy-efficient equipment, and implemented other improvement projects. </td> <td data-bbox="1160 459 1581 821"> <ul style="list-style-type: none"> • Maximized water resource usage efficiency through recycling, sorting water by quality, and pollution prevention. </td> <td data-bbox="1581 459 2145 821"> <ul style="list-style-type: none"> • Established the Waste Materials Management Operational Procedures, providing a set of standard procedures for sorting, collecting, storing, and processing waste materials. • Increased proportion of recyclable waste and reduced amount of non-recyclable waste incinerated. </td> </tr> </tbody> </table>	Implemented actions	Energy efficiency and carbon reduction	Water resources	Waste management:	Management methods	<ul style="list-style-type: none"> • Greened our plant areas, and promoted the habit of turning off electricity when unused amongst all employees. • Replaced old equipment, established plans to procure more energy-efficient equipment, and implemented other improvement projects. 	<ul style="list-style-type: none"> • Maximized water resource usage efficiency through recycling, sorting water by quality, and pollution prevention. 	<ul style="list-style-type: none"> • Established the Waste Materials Management Operational Procedures, providing a set of standard procedures for sorting, collecting, storing, and processing waste materials. • Increased proportion of recyclable waste and reduced amount of non-recyclable waste incinerated.
Implemented actions	Energy efficiency and carbon reduction	Water resources	Waste management:						
Management methods	<ul style="list-style-type: none"> • Greened our plant areas, and promoted the habit of turning off electricity when unused amongst all employees. • Replaced old equipment, established plans to procure more energy-efficient equipment, and implemented other improvement projects. 	<ul style="list-style-type: none"> • Maximized water resource usage efficiency through recycling, sorting water by quality, and pollution prevention. 	<ul style="list-style-type: none"> • Established the Waste Materials Management Operational Procedures, providing a set of standard procedures for sorting, collecting, storing, and processing waste materials. • Increased proportion of recyclable waste and reduced amount of non-recyclable waste incinerated. 						
<p>7. If internal carbon pricing has been used as a planning tool, describe how this price has been determined.</p>	<p>7. With reference to the “Regulations Governing the Collection of Carbon Fees” and the Company’s internal carbon reduction costs, the Company has established an internal carbon price of NT\$2,300 per metric ton as a reference for operational decision-making and the implementation of carbon reduction initiatives. The Company will also appropriately adjust its internal carbon price in the future in accordance with global carbon pricing trends.</p>								
<p>8. If climate-related goals have been set, please describe the activities covered, the scope of greenhouse gas emissions, planned timeline, and progress made</p>	<p>8. The Company is committed to environmental protection, and hopes to create a win-win situation which benefits both the Company economically and the environment through establishing an operating model that maximizes production efficiency while minimizing environmental impact. Through measures to reduce consumption at the source and increase usage efficiency, we have improved our energy conservation, water conservation, waste reduction, and greenhouse gas reduction efforts, contributing towards environmental sustainability. We established the following indicators:</p> <ul style="list-style-type: none"> • Greenhouse gas emissions: Implemented energy conservation and carbon reduction projects, using 2022 as the base year for greenhouse gas emissions. Reduced greenhouse gas emissions by $>1,000$ metric tons CO₂e by 2025. 								

<p>towards these goals each year: If carbon offsets or renewable energy certificates (RECs) have been used to achieve these goals, please describe the source and quantity of these carbon offsets, or the number of renewable energy certificates used.</p> <p>9. Greenhouse Gas Inventory and Assurance Status.</p>	<p>The estimated cumulative reduction by 2030: $\geq 3,000$ metric tons of CO₂e.</p> <ul style="list-style-type: none"> • Renewable energy: The expected annual procurement volume in 2026 is $\geq 567,000$ kWh per year. • Electricity: 1.6% reduction in electricity consumption is estimated to be achieved in 2026. • Water resources: Recovery rate(R1) $\geq 95\%$. <p>The Sustainability Committee regularly monitors progress. Please refer to pages 37-39 of this annual report for the planned timeline and each year's progress on reducing greenhouse gas emissions.</p> <p>9. Please refer to page 37 of this annual report for a disclosure of the greenhouse gas inventory results.</p>
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2.2.7. Implementation of ethical corporate management and measures and departure from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies’ and reasons:

Assessment item	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
<p>1. Establishment of ethical corporate management policy and plans</p> <p>(1) Has the company established an ethical corporate management policy and does the company state in internal regulations and external correspondence its ethical corporate management policy and practices and the commitment of the board of directors and the senior management to enforcement of the ethical corporate management policy?</p> <p>(2) Does the company have mechanisms in place to assess the risk of unethical conduct and perform regular analysis and assessment of business activities with a higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?</p>	<p>✓</p> <p>✓</p>		<p>(1) The Company has formulated the “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct” which had been passed by the board of directors, and complies with the laws and regulations of the government agencies and requirements.</p> <p>(2) The Company regularly assesses the risk of unethical behavior, and has strict regulations to forbid using the power to benefit others or oneself, or accept improper benefits; punishment for violations shall be announced, and audit and monitoring are conducted according to the internal audit procedures, thereby establishing proper business conduct.</p>	None.

Assessment item	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(3) Does the company have measures in place against unethical conduct, and do these measures provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures, and are they enforced effectively and reviewed and revised from time to time?	✓		(3) The Company has stipulated in the “Procedures for Ethical Management and Guidelines for Conduct”, the prevention plans and handling procedures for unethical behavior, and regularly conducts training and advocacy for employees to fully understand the Company’s determination to implement ethical corporate management.	
2. Implementation of ethical corporate management				None.
(1) Does the company assess business partners' records of ethics, and include a moral clause in the contracts with its business partners?	✓		(1) Before engaging in any business activities, the Company will consider the legality of the transacting party and whether it has any records of unethical conduct in order to avoid dealing with parties with unethical conduct records and signing contracts with them. If there is unethical conduct in another party, the Company may terminate or rescind the contract anytime. The Company signs confidentiality clauses with suppliers, specifying the legally binding rights and obligations in the procurement contract to ensure that suppliers are able to comply with the Company’s requirements, and has established a supplier audit system to ensure the implementation. In terms of confidentiality of information, it requests employees or suppliers to comply with the relevant confidentiality agreement and implements security management to ensure the confidentiality and security of the information of the Company and	

Assessment item	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(2) Does the company have a unit responsible for business ethics on a full-time basis under its board of directors, which reports the business ethics policy and programs against unethical conduct regularly (at least once a year) to the board of directors while overseeing such operations?	✓		<p>customers, and that business activities are conducted in a fair and transparent manner.</p> <p>(2) The Company designates the Administrative Management Division as the dedicated unit in handling regulations amendment, execution, conducting services and notification operations, and the designated unit is to report the implementation status to the board of directors every year. The latest report was on November 11, 2025, and the operations and implementation status are as follows: Training and advocacy of laws and regulations: The Administrative Management Division has in 2025, through 1,145 hours of training — Workplace Violence and Employees Human Rights and Ethical Conduct (including regulations of preventing insider trading), let the employees understand the laws and regulations, and together manage and prevent unethical conduct. By focusing on the implementation of the value of integrity and through advocacy, let employees understand the relevant matters that shall be noted when performing business activities.</p>	
(3) Does the company have a conflict of interest management policy in place, provide adequate reporting channels, and enforce rules accordingly?	✓		<p>(3) The Company's board of directors fulfill the duty of care of a good steward, and may state their opinions and answer the queries, and shall recuse themselves during the discussion and voting of the proposals</p>	

Assessment item	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(4) Does the company have effective accounting and internal control systems in place to implement business ethics, and does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit systems accordingly to prevent unethical conduct, or engage certified public accountants to perform such audits?	✓		which they have an interest in, in the board meeting. Employees who encounter conflict of interest when performing their duties, shall report to their direct supervisor. (4) The Company has established sound accounting and internal control systems. To ensure the design and execution of the system continue to be effective, the Company's internal auditors check the compliance of the above system on an irregular basis.	
(5) Does the company provide regular internal and external training on ethical corporate management?	✓		(5) The Company conducts regular and irregular ethical corporate management training.	
3. Implementation of the Company's whistleblowing system				None.
(1) Does the company have a well established whistleblowing and reward system and an accessible reporting channel in place, and has it appointed suitable representatives for approaching accused individuals?	✓		(1) The Company has established a whistleblowing and reward system, and the Company's website also discloses the whistleblowing telephone and mailbox for stakeholders to report unethical conduct or behavior.	
(2) Does the company have standard operating procedures in place for investigating reports	✓		(2) The Company has established "Wus Printed Electronics Co., Ltd. Unlawful	

Assessment item	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
and, when investigations are complete, does it implement follow-up measures and confidentiality measures? (3) Does the company take measures to protect whistleblowers from inappropriate treatment or retaliation?	✓		Infringement Handling Procedures” and has disclosed it on the Company’s website. (3) The Company requires the relevant information of the whistleblower to be kept confidential, and protects his or her personal safety and rights.	
4. Information disclosure improvement Has the company disclosed the contents or its ethical corporate management principles as well as relevant implementation results on its website and on the Market Observation Post System?	✓		The Company has set up a relevant website to disclose the Company’s Ethical Corporate Management Best Practice Principles and the implementation status of ethical corporate management.	None.
5. Describe the difference, if any, between actual practice and the ethical corporate management principles, if the Company has implemented such principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies: As specified in the above columns.				
6. Other important information to facilitate better understanding of the Company's implementation of ethical corporate management: (e.g. review/revision of the Company's Ethical Corporate Management Best Practice Principles): The Company constantly pays attention to the development of the relevant laws and regulations of ethical corporate management, based on which, amend the Company’s relevant regulations anytime so as enhance the performance of the Company’s ethical corporate management.				

2.2.8. Other significant information which may improve the understanding of corporate governance and operation: None.

Table 1: Continuing education of directors

Directors' tenure of this term is from June 16, 2023 to June 15, 2026.

Title	Name	Date Elected	Training Date		Hosted by	Training Title	Hours	Regulatory compliance (Note)	Remark
			from	to					
Director (representative)	Hsu, Huan-Chung	2023/06/16	2025/06/04	2025/06/04	Accounting Research and Development Foundation	How Robotic Process Automation (RPA) can be Applied to Improve Internal Control Effectiveness	6.0	Yes	
Director	Chen, Chih-Kang	2023/06/16	2025/07/29	2025/07/29	Accounting Research and Development Foundation	Workshop on Practical Preparation and Filing of Sustainability Information	6.0	Yes	
Director	Lin, Ming-Yen	2023/06/16	2025/08/01	2025/08/01	Accounting Research and Development Foundation	Preparation of Sustainability Reports and Analysis of Related Internal Controls	6.0	Yes	
Director (representative)	Lu, Shu-Fen	2023/06/16	2025/08/22	2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Shin Kong Net Zero Summit Forum	3.0	Yes	
			2025/11/26	2025/11/26	Accounting Research and Development Foundation	Workshop on Practical Preparation and Filing of Sustainability Information	6.0	Yes	
Director	Huang, Hsin-Chen	2023/06/16	2025/06/04	2025/06/04	Accounting Research and Development Foundation	How Robotic Process Automation (RPA) can be Applied to Improve Internal Control Effectiveness	6.0	Yes	
Director	Wu, Yueh-Chen	2023/06/16	2025/08/05	2025/08/05	Accounting Research and Development Foundation	Legal Responsibilities and Practical Case Studies in the Preparation of Sustainability Reports	6.0	Yes	
Independent Director	Lai, Chien-Hung	2023/06/16	2025/07/04	2025/07/04	The National Federation of Certified Public Accountants Associations of the Republic of China	Analysis of Differences Between Enterprise Accounting Standards and the Latest IFRSs Endorsed by the FSC	3.0	Yes	
			2025/07/04	2025/07/04	The National Federation of Certified Public Accountants Associations of the Republic of China	Anti-Money Laundering Act: Insights from Judicial Practice	3.0	Yes	
Independent Director	Lin, C H	2023/06/16	2025/03/07	2025/03/07	Chinese National Association of Industry and Commerce	M&A Practices and Related Labor Issues	3.0	Yes	
			2025/05/16	2025/05/16	Chinese National Association of Industry and Commerce	Transformative AI Developments and Their Business Impacts	3.0	Yes	
Independent Director	Yang, Shih-Chien	2023/06/16	2025/10/30	2025/10/30	Chinese Corporate Governance Association	Group Governance and Performance Management	3.0	Yes	

Title	Name	Date Elected	Training Date		Hosted by	Training Title	Hours	Regulatory compliance (Note)	Remark
			from	to					
			2025/10/30	2025/10/30					

Note: Regulations are Applicable Subjects, Continuing Education Hours, Continuing Education Scope, Continuing Education System and Continuing Education Arrangements and Information Disclosure specified in “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies.”

Table 2. Corporate Governance Officer Training Status

Title	Name	On-board Date	Training Date		Hosted by	Training Title	Hours
			from	to			
Corporate Governance Officer	Liang, Ching-Yueh	2024/11/11	2025/08/22	2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Shin Kong Net Zero Summit Forum	3.0
			2025/09/26	2025/09/26	Securities and Futures Market Development Foundation of the Republic of China	2025 Insider Trading Prevention Awareness Seminar	3.0
			2025/10/31	2025/10/31	Securities and Futures Market Development Foundation of the Republic of China	2025 Insider Equity Trading Legal Compliance Seminar	3.0
			2025/12/26	2025/12/26	Accounting Research and Development Foundation	IFRS 18 “Presentation and Disclosure in Financial Statements”: Standards and Practical Applications	6.0

2.2.9. Status of implementation of the internal control system:

1. Statement on Internal Control:

The Company's Internal Control Declaration for the year 2025 is available for review on the Market Observation Post System (MOPS).

The website is available at: <https://mops.twse.com.tw/mops/#/web/t06sg20>

2. Those who entrust an auditor to review the internal control system shall disclose the auditor's review report: N/A.

2.2.10. Important resolutions of the shareholders' meeting and board of directors in the most recent year and up to the publication date of this annual report:

1. Important resolutions of the shareholders' meeting and board of directors and implementation status in the most recent year and up to the publication date of the annual report:

Important resolutions of 2025 shareholders' meeting held on June 19, 2025:

(1) Approval of the 2024 Business Report and Financial Statements.

Implementation status: The relevant reports have been reviewed in accordance with the Company Act and relevant laws and regulations, and published in the Market Observation Post System.

(2) Approval of 2024 Dividend Distribution Proposal.

Implementation status: NT\$0.5 cash dividend per share has been distributed to shareholders on July 31, 2025.

2. Important resolutions of the board of directors in the most recent year and up to the publication date of the annual report.

(1) On May 12, 2025, the board of directors

a. Report on the Company and its subsidiaries's greenhouse gas inspection, inspection schedule, and implementation progress.

b. Approved the Company's 2025 Q1 Consolidated Financial Report.

c. Approved the revision of the company's " Operation Standards Related to Financial Business Between Related Parties "

(2) On June 25, 2025, the board of directors

a. Approved the ex-dividend date for 2024 earnings distribution.

(3) On August 12, 2025, the board of directors

a. Report on the Company and its subsidiaries's greenhouse gas inspection, inspection schedule, and implementation progress.

b. Approved the Company's 2025 Q2 Consolidated Financial Report.

c. Approved the Company's 2024 Sustainability Report.

(4) On November 11, 2025, the board of directors

a. Director's liability insurance report.

b. Report on Implementation of the Company's ESG.

c. Report on the implementation of ethical corporate management and sustainable development.

d. Report on the Company and its subsidiaries's greenhouse gas inspection, inspection schedule, and implementation progress.

e. Approved the subsidiary, Centron Electronics (Kunshan) Co., Ltd. (Centron) , proposed to sell all of its plant facilities to WUS Printed Circuit KEPZ (Kunshan) Co., Ltd, (KEPZ) and then lease back the plant facilities currently in use through a sale-and-leaseback arrangement.

f. Approved the Company's 2025 Q3 Consolidated Financial Report.

g. Approved the revision of the company's " Sustainable Development Practical Guidelines "

h. Approved the Company's 2025 internal control system effectiveness evaluation and 2026 internal audit plan..

- (5) On February 3, 2026, the board of directors
 - a. Report on 2025 Board of Directors performance self-evaluation.
 - b. The Company's 2025 Management Bonus Distribution Proposal submitted by the Remuneration Committee.
 - c. Approved the Company's 2026 business plan.
 - d. Approved the revision of definition and scope for the Company's entry-level employees.
 - e. Approved the revision of the Company's "Management Regulations for Sustainability Information and Sustainability Report Preparation".
- (6) On March 11, 2026, the board of directors
 - a. Approved the Company's 2025 self-assessed consolidated financial information
- (7) On March 24, 2026, the board of directors
 - a. Report on the Company and its subsidiaries's greenhouse gas inspection, inspection schedule, and implementation progress.
 - b. Report on the implementation status of the subsidiary, Centron Electronics (Kunshan) Co., Ltd., proposed to sell all of its plant facilities to WUS Printed Circuit KEPZ (Kunshan) Co., Ltd, and the subsequent leaseback of the plant facilities currently in use under a sale-and-leaseback arrangement.
 - c. Approval of the joint investment in the construction of a factory with Advanced Semiconductor Engineering, Inc.
 - d. Approved the Company's 2025 remuneration proposal of employees and directors submitted by the Remuneration Committee.
 - e. Approved the Company's 2025 business report, financial statements and reports of affiliated enterprises.
 - f. Approved the Company's 2025 dividend distribution proposal.
 - g. Approved the Company's 2025 Statement on Internal Control System
 - h. Approved the Assessment of the Company's Proposed Replacement of Certified Public Accountants Starting from the First Quarter of 2026, and Assessment of the Independence, Suitability, and Compensation of the Certified Public Accountants.
 - i. Approved the list of candidates for the election of the Company's 18th Board of Directors and nominated directors (including independent directors).
 - j. Approved the nomination period, candidate number, election venue, and other matters relevant to the nomination of director candidates.
 - k. Approved the proposed removal of the non-compete clause for Directors and their representatives
 - l. Approved the date, venue and agenda of the 2026 general shareholders' meeting and matters relating to the acceptance of shareholders' proposals.

2.2.11. Written or Otherwise Recorded Dissenting Opinions Made by Directors or Supervisors Regarding Important Resolutions Made in Board of Directors' Meetings in the Most Recent Year and as of the Date of this Annual Report: None.

2.3. CPA Service Fees

Unit: NT\$ in thousand

CPA Firm	Name of CPA	Audit Period	Audit Fees	Non-Audit Service Fees	Total	Remarks
Deloitte & Touche	Yu Hsiang Liu	2025/01/01~ 2025/12/31	2,461	432(Note 1)	2,893	
	Tina Kuo					

Note 1: Including audit of salary information checklist for full-time employees who do not hold supervisory positions in 2025, audit of return the funds to Taiwan to invest and complete and inventory check on bonded goods and audit of statements and reports.

2.4. Change of CPA

The company's change of CPA in the last two years and after period is as follows:

2.4.1. Predecessor CPA

Replacement Date	Approved by the board of directors on March 24, 2026		
Replacement reasons and explanations	In order to maintain the independence of the auditors and implement internal rotation. Deloitte Taiwan has since 2026 Q1, replaced auditors Liu Yu Hsiang and Kuo Lee Yuan, with auditors Liu Yu Hsiang and Liu Chen Han.		
Describe whether the company terminated or the CPA did not accept the appointment	Parties		CPA
	Status	The Company	
	Termination of appointment	Not applicable	
No longer accepted (continued) appointment			
Other issues (except for unqualified issues) in the audit reports within the last two years	None		
Differences with the Company	Yes	-	Accounting principles or practices
		-	Disclosure of Financial Statements
		-	Audit scope or steps
		-	Others
	None	✓	
	Remarks/ specify details: Not applicable		
Other Revealed Matters (Should be disclosed according to item 1-4~7, subparagraph 6, article 10 of the Guidelines)	None		

2.4.2. Successor CPA

Name of accounting Firm	Deloitte & Touche
Name of CPA	Liu Yu Hsiang and Liu Chen Han.
Date of appointment	Approved by the board of directors on March 24, 2026
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the Company's financial reports that the CPA might issue prior the engagement.	None
Succeeding CPA's written opinion of disagreement toward the former CPA	None

2.4.3. Reply by predecessor CPA regarding Article 10, Subparagraph 6, Item 1 and Item 2-3 of the Guidelines: N/A

2.5. The Chairman, President, and officers of Finance or Accounting who have held positions at the appointed CPA firm or its affiliates in the past year shall be disclosed along with their tenure period at said CPA firm or affiliates: N/A.

2.6. Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

2.6.1. Changes in share holding and shares pledged

Title	Name	End of 2025		Up to the end of April, 2026	
		Increase (Decrease) in Number of Share Held	Increase (Decrease) in Number of Share Pledged	Increase (Decrease) in Number of Share Held	Increase (Decrease) in Number of Share Pledged
Chairman	Kang Chung Lung Investment Co., LTD.	0	0	0	0
Chairman (representative)	Hsu, Huan-Chung	0	0	0	0
Director	Huang, Hsin-Chen	0	0	0	0
Director	Lin, Ming-Yen	0	0	0	0
Director and President	Chen, Chih-Kang	0	0	0	0
Director	Jay Nan Hou Li Co., LTD.	0	0	0	0
Director (representative) and vice president	Lu, Shu-Fen	0	0	0	0
Director	Wu, Yueh-Chen	0	0	0	0
Independent Director	Lai, Chien-Hung	0	0	0	0
Independent Director	Lin, C H	0	0	0	0
Independent Director	Yang, Shih-Chien	0	0	0	0
Assistant Vice President	Kao, Chang-Ping	0	0	0	0
Financial and Accounting Director	Chen, Chi-Nan	0	0	0	0
Corporate Governance Officer	Linag, Ching-Yueh	0	0	0	0

2.6.2. Stock transfers with related parties: None.

2.6.3. Stock pledges with related parties: None.

2.7. Relationships of Related Party, Spouse, Kinships within the Second Degree among the Top Ten Shareholders:

Relationships among the Top Ten Shareholders

April 14, 2026

Name	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Major Shareholders Who Are the Spouse, a Relative Within the Second Degree of Kinship, or Other Related Parties		Remarks
	Share	Shareholding Ratio(%)	Share	Shareholding Ratio(%)	Share	Shareholding Ratio(%)	Name	Relationship	
Jay Nan Hou Li Co., LTD. Representative: Lu, Shu-Fen	23,831,693	13.04	-	-	-	-	-	-	
Kang Chung Lung Investment Co., Ltd. Representative: Hsu, Huan-Chung	9,373,111	5.13	-	-	-	-	-	-	
CAPITAL SECURITIES: Luk Fook Securities	9,000,000	4.93	-	-	-	-	-	-	
HSBC: Banque Pictet & Cie SA	8,945,414	4.90							
HSBC: Morgan Stanley International Limited	6,573,344	3.60	-	-	-	-	-	-	
SCBL: LGT Bank AG	6,321,500	3.46	-	-	-	-	-	-	
CAPITAL SECURITIES NOMINEE LIMITED	6,174,900	3.38	-	-	-	-	-	-	
Yin-Zancheng	4,436,000	2.43	-	-	-	-	-	-	
CITI: Yuanta Securities Client	3,502,000	1.92	-	-	-	-	-	-	
HSBC : Goldman Sachs International Investment	2,377,168	1.30	-	-	-	-	-	-	

2.8. The number of shares of One Enterprise held by the Company, the Directors, Supervisors, Officers of the Company and the Enterprise directly or indirectly controlled by the Company

Total Shareholding and Percentage

December 31, 2025; Units: shares; %

Investee Enterprise (Note)	Investment by the Company		Investments by the Directors, Supervisors, Officers, and Enterprise Directly or Indirectly Controlled by the Company		Total Shareholding	
	Share	%	Share	%	Share	%
WUS Group Holdings Co., Ltd.	100,000	100.0	-	-	100,000	100.0
WUS Group (BVI) Holdings Co., Ltd.	400,000	100.0	-	-	400,000	100.0
China Electronic (BVI) Holdings Co., Ltd.	27,660,000	100.0	-	-	27,660,000	100.0
Yun-Hsu Investment Co., Ltd.	5,437,500	100.0	-	-	5,437,500	100.0

Note: Long Term Investment under the Equity method adopted by the Company.

3. Capital Raising

3.1. Capital and Shares

3.1.1. Sources of Capital

Unit: Shares in thousand; NT\$ in thousand

Year/ Month	Issue Price	Authorized Capital		Capital Stock		Remarks				
		Shares	Amount	Shares	Amount	Sources of Capital		Capital Increase by Assets Other than Cash	Other	
1978/06	10	600	\$6,000	600	\$6,000	Establishment		-		
1989/12	10	40,000	\$400,000	18,810	\$188,100	Capital Increase by Cash		\$182,100	-	Note1
				40,000	\$400,000	Capitalization of retained earnings		\$211,900	-	Note1
1991/09	10	90,000	\$900,000	52,000	\$520,000	Capital Increase by Cash		\$120,000	-	Note2
				60,000	\$600,000	Capitalization of retained earnings		\$80,000	-	Note2
1992/10	10	90,000	\$900,000	63,000	\$630,000	Capitalization of capital reserves		\$30,000	-	Note3
				69,000	\$690,000	Capitalization of retained earnings		\$60,000	-	Note3
1993/11	10	90,000	\$900,000	75,900	\$759,000	Capitalization of capital reserves		\$69,000	-	Note4
				79,350	\$793,500	Capitalization of retained earnings		\$34,500	-	Note4
1994/08	10	110,000	\$1,100,000	87,285	\$872,850	Capitalization of capital reserves		\$79,350	-	Note5
				95,220	\$952,200	Capitalization of retained earnings		\$79,350	-	Note5
1995/07	10	140,000	\$1,400,000	104,742	\$1,047,420	Capitalization of capital reserves		\$95,220	-	Note6
				123,786	\$1,237,860	Capitalization of retained earnings		\$190,440	-	Note6
1996/07	10	170,000	\$1,700,000	160,922	\$1,609,218	Capitalization of retained earnings		\$371,358	-	Note7
1997/08	10	400,000	\$4,000,000	209,198	\$2,091,983	Capitalization of retained earnings		\$482,765	-	Note8
1998/03	10	400,000	\$4,000,000	234,000	\$2,340,000	Capital Increase by Cash		\$248,017	-	Note9
1998/07	10	500,000	\$5,000,000	304,200	\$3,042,000	Capitalization of retained earnings		\$702,000	-	Note10
1999/08	10	530,000	\$5,300,000	380,250	\$3,802,500	Capitalization of retained earnings		\$760,500	-	Note11
				382,000	\$3,820,000	Capitalization of Employee-Bonus		\$17,500	-	Note11
2000/08	10	570,000	\$5,700,000	396,898	\$3,968,980	Capitalization of capital reserves		\$148,980	-	Note12
				420,200	\$4,202,000	Capitalization of retained earnings		\$233,020	-	Note12
				421,960	\$4,219,599	Capitalization of Employee-Bonus		\$17,599	-	Note12
2001/08	10	590,000	\$5,900,000	427,960	\$4,279,599	Capitalization of Employee-Bonus		\$60,000	-	Note13
2004/09	10	590,000	\$5,900,000	444,649	\$4,446,487	Capitalization of retained earnings		\$128,388	-	Note14
						Capitalization of Employee-Bonus		\$38,500	-	Note14

Year/ Month	Issue Price	Authorized Capital		Capital Stock		Remarks			
		Shares	Amount	Shares	Amount	Sources of Capital		Capital Increase by Assets Other than Cash	Other
2005/08	10	590,000	\$5,900,000	461,849	\$4,618,487	Capitalization of retained earnings	\$132,000	-	Note15
						Capitalization of Employee-Bonus	\$40,000	-	Note15
2006/07	10	590,000	\$5,900,000	459,379	\$4,593,787	Treasury stock for cancellation	\$24,700	-	Note16
2007/04	10	590,000	\$5,900,000	457,203	\$4,572,028	Treasury stock for cancellation	\$21,760	-	Note17
2009/04	10	590,000	\$5,900,000	453,228	\$4,532,278	Treasury stock for cancellation	\$39,750	-	Note18
2009/11	10	590,000	\$5,900,000	433,228	\$4,332,278	Treasury stock for cancellation	\$200,000	-	Note19
2010/02	10	590,000	\$5,900,000	413,228	\$4,132,278	Treasury stock for cancellation	\$200,000	-	Note20
2010/06	10	590,000	\$5,900,000	383,228	\$3,832,278	Treasury stock for cancellation	\$300,000	-	Note21
2010/10	10	590,000	\$5,900,000	390,106	\$3,901,057	Exercise of Employee Stock Options	\$68,780	-	Note22
2010/12	10	590,000	\$5,900,000	380,106	\$3,801,057	Treasury stock for cancellation	\$100,000	-	Note23
2011/02	10	590,000	\$5,900,000	381,668	\$3,816,677	Exercise of Employee Stock Options	\$15,620	-	Note24
2011/03	10	590,000	\$5,900,000	353,668	\$3,536,677	Treasury stock for cancellation	\$280,000	-	Note25
2011/06	10	590,000	\$5,900,000	355,367	\$3,553,666	Exercise of Employee Stock Options	\$16,989	-	Note26
2011/07	10	590,000	\$5,900,000	356,377	\$3,563,766	Exercise of Employee Stock Options	\$10,100	-	Note27
2011/08	10	590,000	\$5,900,000	345,877	\$3,458,966	Treasury stock for cancellation	\$104,800	-	Note28
2011/11	10	590,000	\$5,900,000	347,094	\$3,470,942	Exercise of Employee Stock Options	\$11,976	-	Note29
2012/03	10	590,000	\$5,900,000	348,143	\$3,481,425	Exercise of Employee Stock Options	\$10,483	-	Note30
2012/06	10	590,000	\$5,900,000	339,194	\$3,391,936	Exercise of Employee Stock Options	\$10,511	-	Note31
						Treasury stock for cancellation	\$100,000	-	Note31
2012/09	10	590,000	\$5,900,000	315,885	\$3,158,849	Exercise of Employee Stock Options	\$6,913	-	Note32
						Treasury stock for cancellation	\$240,000	-	Note32
2012/12	10	590,000	\$5,900,000	317,125	\$3,171,250	Exercise of Employee Stock Options	\$12,401	-	Note33
2013/03	10	590,000	\$5,900,000	318,688	\$3,186,883	Exercise of Employee Stock Options	\$15,633	-	Note34
2013/06	10	590,000	\$5,900,000	318,882	\$3,188,824	Exercise of Employee Stock Options	\$1,941	-	Note35
2013/09	10	590,000	\$5,900,000	318,987	\$3,189,868	Exercise of Employee Stock Options	\$1,045	-	Note36
2013/12	10	590,000	\$5,900,000	319,121	\$3,191,206	Exercise of Employee Stock Options	\$1,338	-	Note37
2015/12	10	590,000	\$5,900,000	308,313	\$3,083,126	Treasury stock for cancellation	\$108,080	-	Note38

Year/ Month	Issue Price	Authorized Capital		Capital Stock		Remarks			
		Shares	Amount	Shares	Amount	Sources of Capital		Capital Increase by Assets Other than Cash	Other
2016/04	10	590,000	\$5,900,000	281,005	\$2,810,046	Treasury stock for cancellation	\$273,080	-	Note39
2017/08	10	590,000	\$5,900,000	238,850	\$2,388,500	Capital Reduction	\$421,546	-	Note40
2017/12	10	590,000	\$5,900,000	225,606	\$2,256,056	Treasury stock for cancellation	\$132,444	-	Note41
2019/08	10	590,000	\$5,900,000	203,046	\$2,030,450	Capital Reduction	\$225,606	-	Note42
2020/08	10	590,000	\$5,900,000	182,741	\$1,827,405	Capital Reduction	\$203,045	-	Note43

Note 1: Approval letter (1988) Tai-Cai-Zheng (1) No.09219, dated 1988.10.22

Note 3: Approval letter (1992) Tai-Cai-Zheng (1) No.01883, dated 1992.07.30

Note 5: Approval letter (1994) Tai-Cai-Zheng (1) No.31992, dated 1993.07.19

Note 7: Approval letter (1996) Tai-Cai-Zheng (1) No.37037, dated 1996.06.11

Note 9: Approval letter (1997) Tai-Cai-Zheng (1) No.89871, dated 1997.12.22

Note 11: Approval letter (1999) Tai-Cai-Zheng (1) No.61318, dated 1999.07.16

Note 13: Approval letter (2001) Tai-Cai-Zheng (1) No.141833, dated 2001.06.29

Note 15: Approval letter Jin-Guan-Zheng (1) No.0940125489, dated 2005.06.27

Note 17: Approval letter Jing-Jia-San-Shang-Zi No.09600035150, dated 2007.04.23

Note 19: Approval letter Jing-Jia-San-Shang-Zi No.09800111520, dated 2009.11.10

Note 21: Approval letter Jing-Jia-San-Shang-Zi No.09900067050, dated 2010.06.28

Note 23: Approval letter Jing-Jia-San-Shang-Zi No.09900139110, dated 2010.12.22

Note 25: Approval letter Jing-Jia-San-Shang-Zi No.10000035870, dated 2011.03.29

Note 27: Approval letter Jing-Jia-San-Shang-Zi No.10000084950, dated 2011.07.21

Note 29: Approval letter Jing-Jia-San-Shang-Zi No.10000134480, dated 2011.11.15

Note 31: Approval letter Jing-Jia-San-Shang-Zi No.10100064510, dated 2012.06.07

Note 33: Approval letter Jing-Jia-San-Shang-Zi No.10100141420, dated 2012.12.14

Note 35: Approval letter Jing-Jia-San-Shang-Zi No.10200065820, dated 2013.06.07

Note 37: Approval letter Jing-Jia-San-Shang-Zi No.10200139860, dated 2013.12.10

Note 39: Approval letter Jing-Jia-San-Shang-Zi No.10500032920, dated 2016.04.01

Note 41: Approval letter Jing-Jia-San-Shang-Zi No.10600121550, dated 2017.12.06

Note 43: Approval letter Jing-Jia-San-Shang-Zi No.1090008220, dated 2020.08.25

Note 2: Approval letter (1991) Tai-Cai-Zheng (1) No.01251, dated 1991.06.20

Note 4: Approval letter (1993) Tai-Cai-Zheng (1) No.37893, dated 1993.09.23

Note 6: Approval letter (1995) Tai-Cai-Zheng (1) No.36116, dated 1995.06.17

Note 8: Approval letter (1997) Tai-Cai-Zheng (1) No.52740, dated 1997.07.08

Note 10: Approval letter (1998) Tai-Cai-Zheng (1) No.43735, dated 1998.05.19

Note 12: Approval letter (2000) Tai-Cai-Zheng (1) No.58609, dated 2000.07.07

Note 14: Approval letter Jin-Guan-Zheng (1) No.0930132518, dated 2004.07.21

Note 16: Approval letter Jing-Jia-San-Shang-Zi No.09500060290, dated 2006.07.20

Note 18: Approval letter Jing-Jia-San-Shang-Zi No.09800046990, dated 2008.05.18

Note 20: Approval letter Jing-Jia-San-Shang-Zi No.09900018820, dated 2010.02.14

Note 22: Approval letter Jing-Jia-San-Shang-Zi No.09900111930, dated 2010.10.18

Note 24: Approval letter Jing-Jia-San-Shang-Zi No.10000021740, dated 2011.02.24

Note 26: Approval letter Jing-Jia-San-Shang-Zi No.10000064260, dated 2011.06.10

Note 28: Approval letter Jing-Jia-San-Shang-Zi No.10000102690, dated 2011.08.31

Note 30: Approval letter Jing-Jia-San-Shang-Zi No.10100037210, dated 2012.03.30

Note 32: Approval letter Jing-Jia-San-Shang-Zi No.10100104780, dated 2012.09.17

Note 34: Approval letter Jing-Jia-San-Shang-Zi No.10200029880, dated 2013.03.13

Note 36: Approval letter Jing-Jia-San-Shang-Zi No.10200103880, dated 2013.09.10

Note 38: Approval letter Jing-Jia-San-Shang-Zi No.10400131600, dated 2015.12.02

Note 40: Approval letter Jing-Jia-San-Shang-Zi No.10600082770, dated 2017.08.16

Note 42: Approval letter Jing-Jia-San-Shang-Zi No.1080008907, dated 2019.08.22

April 14, 2026

Type of Shares	Authorized Capital			Remarks
	Outstanding shares	Unissued shares	Total	
Common Stock	182,740,536	407,259,464	590,000,000	

3.1.2. List of Major Shareholders

April 14, 2026

Name of Major Shareholders	Shares	Shareholding	Percentage (%)
Jay Nan Hou Li Co., LTD. Representative: Lu, Shu-Fen		23,831,693	13.04
Kang Chung Lung Investment Co., Ltd. Representative: Hsu, Huan-Chung		9,373,111	5.13
CAPITAL SECURITIES: Luk Fook Securities		9,000,000	4.93
HSBC: Banque Pictet & Cie SA		8,945,414	4.90
HSBC: Morgan Stanley International Limited		6,573,344	3.60
SCBL: LGT Bank AG		6,321,500	3.46
CAPITAL SECURITIES NOMINEE LIMITED		6,174,900	3.38
Yin-Zancheng		4,436,000	2.43
CITI: Yuanta Securities Client		3,502,000	1.92
HSBC : Goldman Sachs International Investment		2,377,168	1.30

3.1.3. Dividend policy and implementation status:

1. Dividend policy:

If earnings are found after closing the fiscal year, the Company shall first pay income taxes and then distribute in the following sequence:

- I. Make up for any accumulated losses.
- II. Set aside 10% as legal reserve: However, when the legal reserve amounts to the paid-in capital, this shall not apply.
- III. According to the Company's business requirements or laws and regulations, set aside or reverse special reserve.
- IV. If earnings are still found, this will be combined with the accumulated undistributed earnings, and the board will propose an earnings distribution proposal based on proportion of the number of shares outstanding.

The Company's industrial development is mature. In order to meet the funding needs for current and future business expansion, and shareholders' needs for cash inflow, the Company's dividend policy adopts a residual dividend policy to distribute dividend, among which the proportion of cash dividend is at least 20% of current year's dividend.

2. Distribution of shareholder dividends proposed in the latest shareholders' meeting:
- (1) The company's 2025 dividend distribution plan was formulated by the Board of Directors on March 24, 2026 as follows:
The Company plans to distribute cash dividends of NT\$365,481,072 to shareholders at NT\$2.0 per share. If the number of outstanding shares is affected by factors such as buying back the company's shares, transferring or canceling the Company's treasury stock, or the exercising of employee stock options affect the number of shares circulated, resulting in a need to adjust the dividend distribution of shareholders, a relevant proposal shall be submitted at the shareholders' meeting for the Board of Directors to handle with full authority.
 - (2) Once the 2025 dividend distribution plan is passed at the shareholders' meeting, the shareholders' meeting shall authorize the Board of Directors to establish the ex-dividend date for dividend distribution.
 - (3) The company's dividend policy considers the capital needs of the future capital budget, and dividend distribution is based on no lower than 10% of the current year's surplus. The distribution of dividends to shareholders in the last five years is as follows:

Unit: NT\$

Item	2021	2022	2023	2024	2025
Cash dividends per Share	1.0	0.5	0.5	0.5	2.0
Dividends per Share	2.94	2.81	4.61	4.28	13.38
%	34%	18%	11%	12%	15%

3.1.4. The effects of the stock dividends proposed by the shareholders' meeting on the Company's business performances and earnings per share:

N/A. (According to the "Regulations Governing the Publication of Financial Forecasts of Public Companies", the Company is not required to disclose its financial forecast for 2026.

3.1.5. Remuneration for employees and directors:

1. Percentages or ranges of remuneration of employees and directors under the Articles of Incorporation
The Company's Articles of Incorporation stipulates that: If there is profit for the year (profit before tax after deducting distribution of remuneration for employees and directors), the Company shall allocate 0.1% to 10% (inclusive) as employees remuneration.(Not be less than 40% of the employees' remuneration amount under this item shall be allocated to grassroots employees.). The remuneration may be decided by the board of directors to distribute as shares or cash, to employees of the Company and its subsidiaries who meet certain criteria; The Company may, based on the above profit, and upon the resolution of the board of directors, allocate not more than 2% (include) as directors' remuneration. The allocation of remuneration for employees and directors shall be reported to the shareholders' meeting. However, an amount shall first be set aside to compensate for cumulative losses, if any, before distributing remuneration for employees and directors based on the proportion in the preceding paragraph.
2. Basis for estimating the amount of remuneration of employees and directors, basis for calculating the number of shares to be distributed as employee bonus, the actual distributed amount for the current period, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount: The estimated amount for 2025 remuneration for employees and directors are NT\$2,996,000 and

NT\$899,000 respectively, calculated based on 0.1% and 0.03% of 2025 profit before tax (less distribution of employees and directors remuneration) respectively. If the actual distribution amount differs from the estimated amount, it shall be treated as changes in accounting estimates, to be adjusted and recognized in the following year.

3. Remuneration distribution passed by the board of directors:

- (1) Employee, director, and supervisor remuneration distributed in cash or stocks: On March 24, 2026, the Company's board of directors passed a resolution to distribute NT\$2,996,000 as employees remuneration (Of which NT\$1,797,600 is allocated to grassroots employees.) and NT\$899,000 as directors' remuneration in cash.
- (2) The amount of employee remuneration distributed in stocks as a percentage of the sum of the after-tax net income for the current period and total employee remuneration: N/A.

4. Actual distribution of employee and director remuneration in the previous year:

Unit: NT\$

Item	Determine the actual distribution amount	Estimated amount recognized for the fiscal year	Difference in amount	Reason for the discrepancy and status of treatment
Employees Remuneration	999,000	999,000	-	1. Reason for the discrepancy: No deviation. 2. Discrepancy treatment: No deviation.
Directors' Remuneration	400,000	400,000	-	

3.1.6. Buyback of treasury stock: None.

3.2. Corporate bonds: As of April 30, 2026, the Company does not have any unredeemed or issuance of corporate bonds.

3.3. Preferred stocks: None.

3.4. Issuance of global depository receipts: None.

3.5. Employee stock option plan: None.

3.6. Issuance of New Restricted Employee Shares: None.

3.7. Status of new share issuance due to mergers or acquisition of shares of another company: None.

3.8. Financing plan and implementations:None.

4. OPERATIONAL HIGHLIGHTS

4.1. Business activities

4.1.1. Business scope

1. Major business activities:

Manufacturing, processing, assembly and sale of various types of printed circuit boards.

2. The Company's current products and business weightage:

Unit: NT\$ in thousand

Major products	Sales amount for 2025	(%)
Printed Circuit Board	\$ 2,882,848	77.08
PCBA(Assembly)	857,106	22.92
Merchandise and others	162	0.00
TOTAL	\$ 3,740,116	100.00

4.1.2. Industry Overview

1. Current Status and Development of the Industry

(1)Printed Circuit Board Manufacturing

In 2025, the global PCB industry underwent a profound transformation driven by Artificial Intelligence (AI) technology. The rapid development of AI brought unprecedented market opportunities to the industry. Benefiting from the surge in demand for AI products and high-speed computing, the global PCB market output exceeded US\$83 billion in 2025. Taiwan's PCB industry demonstrated strong growth momentum. According to the latest data from the Taiwan Printed Circuit Association (TPCA), the total output of Taiwan's PCB manufacturing industry, both domestically and internationally, reached NT\$915.2 billion in 2025, with an annual growth rate of 12%. The PCB industry has become another key industry in Taiwan. In the medium to long term, artificial intelligence, high-speed networks, automotive electronics, and portable smart consumer electronics devices with advanced AI functions are expected to generate incremental demand, becoming the most important growth drivers for the PCB market and propelling the industry towards higher value-added areas.

Entering 2026, AI-driven data communication applications remain the core engine driving the strong growth of the global PCB market. The global PCB market will maintain its strong momentum, exhibiting structural differentiation. Products with extremely high technological barriers, such as 18-layer and above high-layer boards, high-end HDI, and advanced packaging substrates, will continue to dominate market growth, driving the industry towards a comprehensive leap towards high added value. However, the complexity of the macro environment and the fierce competition within the industry persist. Pressures from price competition, continued

geopolitical tensions, and trade disputes have a complex and far-reaching impact on the operations and development of companies within the industry and the global PCB market supply chain. Furthermore, the pressure for industry consolidation brought about by the sharp rise in raw material prices poses challenges to companies' resilience and strategic focus. Our company will continue to strengthen high-end technology R&D, optimize supply chain management, and flexibly adjust market strategies in order to seize more opportunities to enter the high-end market.

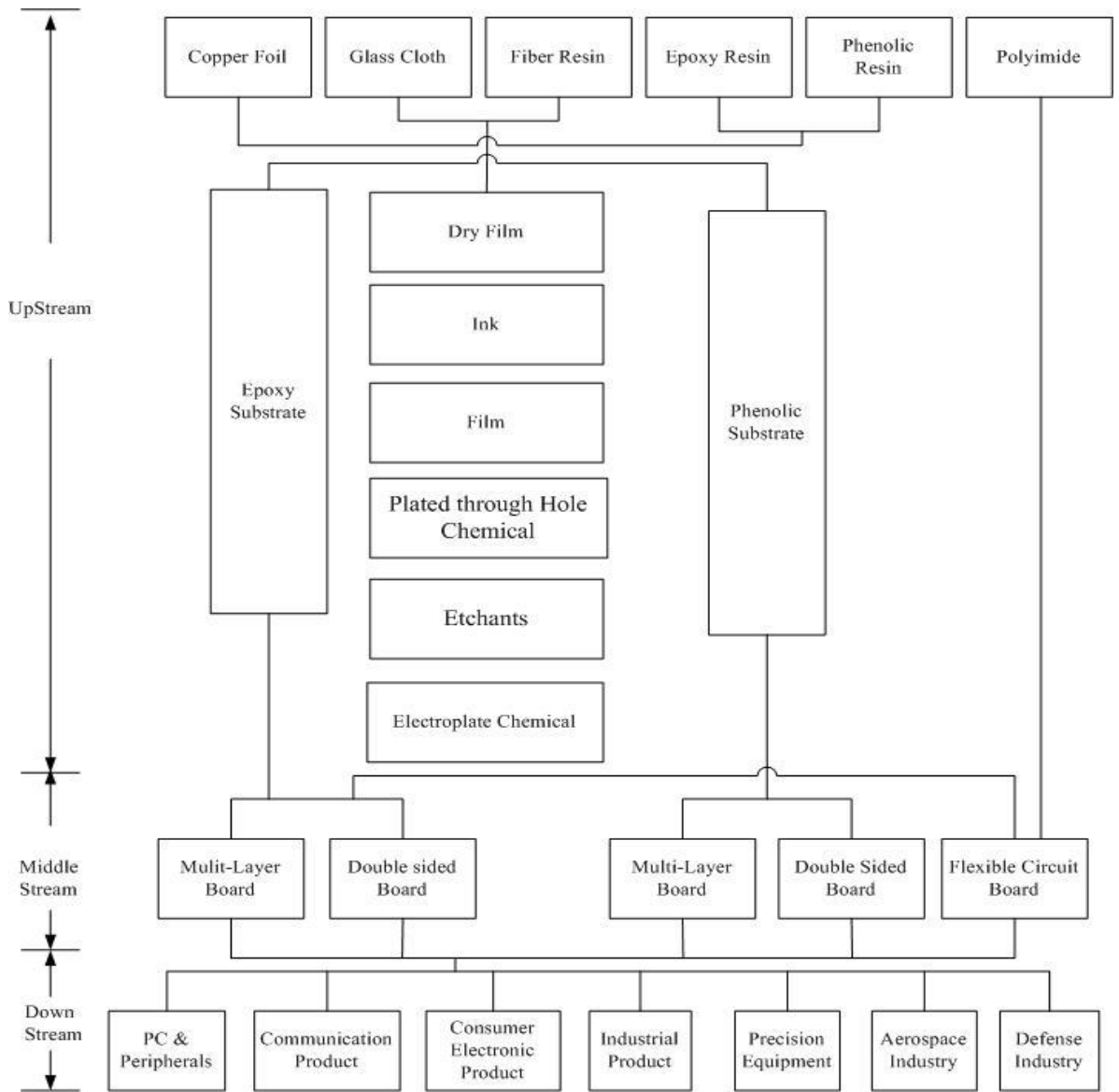
(2)PCBA(Assembly)

The Company's printed circuit board assembly is mainly engaged in business activities involving printed circuit board components and complete circuit board assembly for optoelectronic, communications, computer, medical, industrial control system, and automotive products, making us a part of the electronics manufacturing services (EMS) industry.

The PCB assembly industry is currently undergoing a critical transformation from a labor-intensive sector to a technology-intensive and intelligent manufacturing-driven industry. By 2026, companies with high levels of automation, fast response capabilities, strong cross-regional collaboration, and integrated design-and-manufacturing services will gain greater competitive advantages.

2. The Relationship Among the Up, Middle and Lower Stream of the Industry

(1)Printed Circuit Board Manufacturing



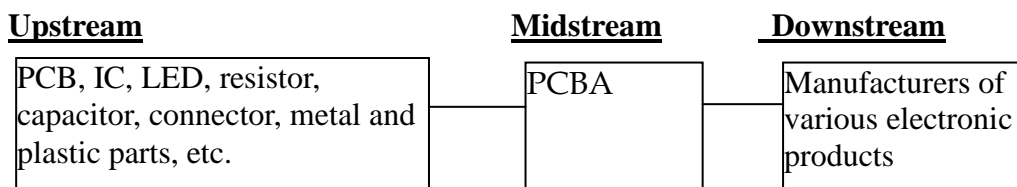
Source: IEK

(2)PCBA(Assembly)

PCBA is the process of placing and soldering electronic components to a PCB to complete electronic modules or finished products. It relies on cooperation of the upstream and downstream in the industry.

The upstream is mainly suppliers of PCBs, active components, passive components, metal and plastic components, and related components; the downstream is manufacturers of various electronic products.

The relationship between the upstream, midstream, and downstream is shown below:



3. Product Development Trend

(1) Printed Circuit Board Manufacturing

The rapid expansion of artificial intelligence (AI), high-end computing, and high-speed transmission applications is driving PCB development towards higher layer counts, higher aspect ratios, and finer line widths and spacing. To achieve high-speed signal transmission and reduce energy loss, the application of ultra-low-loss materials will become more widespread, thus continuously raising the technological barriers of manufacturing processes and materials. The global PCB industry is expected to continue its trend towards higher-end and higher-value products, with production value likely to continue to rise. Furthermore, with carbon neutrality requirements, the PCB industry will adopt more environmentally friendly materials and optimize energy-saving technologies in the manufacturing process. Therefore, PCB technology development will revolve around four main themes "AI, high speed, high density, and green energy". Manufacturers capable of providing high-end products will gain stronger momentum.

(2) PCBA (Assembly)

By 2026, the global PCBA market is expected to reach approximately USD 95–100 billion, with a compound annual growth rate (CAGR) of around 5%–6%. The key growth drivers include:

- a. AI edge computing devices, such as smart cameras and industrial robot controllers;
- b. Increased electrification in electric vehicles, where PCB value per vehicle can be more than five times that of traditional vehicles;
- c. Growing demand for satellite communications and low-Earth-orbit (LEO) constellation terminal modules;
- d. Iterative development of emerging consumer electronics, including AR/VR headsets and wearable devices.

4. Competition in the industry

(1) Printed Circuit Board Manufacturing

In 2026, the global PCB competitive landscape will enter an "arms race" centered on AI computing power and advanced materials. As chip specifications continue to rise, demand for high-layer-count, high-frequency, high-speed, and large-size PCBs will increase, with related orders concentrating on manufacturers possessing advanced technologies. Due to increased production difficulty and yield requirements, there may be shortages of advanced materials in 2026. Therefore, manufacturers with stable supply chains and strong R&D capabilities will have a cost competitive advantage.

Simultaneously, the global PCB industry is also exhibiting regionalized competition characteristics due to geopolitical and industrial policy restructuring. Many PCB manufacturers are readjusting their production and supply strategies to adapt to constantly changing market demands. To ensure our advantage in high-end PCB products, our company will strengthen cooperation with long-term customers, support their flexible and diversified production needs from product development to immediate market launch, and improve our technological capabilities and efficiency

to maintain our competitive edge in the industry.

(2)PCBA(Assembly)

- a. Mainland China remains the world’s largest PCBA manufacturing base, accounting for approximately 54% of global capacity. It is also shifting toward high-end products, focusing on high-margin sectors such as aerospace, medical electronics, and servers.
- b. Southeast Asian countries are attracting significant foreign investment relocation, particularly from European and U.S. manufacturers, to undertake mid- to low-end production capacity. Vietnam is expected to become the world’s second-largest PCBA export country.
- c. India is accelerating the development of its domestic PCBA capabilities, particularly in mobile phones and consumer electronics.
- d. Europe and the United States continue to retain high-complexity, low-volume customized assembly capabilities, with an emphasis on nearshoring strategies.

4.1.3. Research and Development

1.Research and Development invested and successful Development of Technologies or products.

(1) Research and Development Expense

Item	2025	2026Q1(Note)
Research and development expenses (A)	0.063 billion	0.016 billion
Operating revenue (B)	3.740 billion	1.022 billion
% (A)/(B)	1.68%	1.57%

Note: Q1 2026 has net yet been audited.

(2) Successful Development of Technologies or Products

- AI server thick PCBs
- Humanoid robot PCBs

2.Future research and development plans

- (1) High-layer count, high-frequency/high-speed transmission PCBs
- (2) High-density interconnect (HDI) PCBs with fine line/space and any-layer
- (3) Autonomous driving systems for unmanned vehicles

4.1.4. Long-Term and Short-Term Business Development Plan

1. Short-Term Business Development Plan :

- (1) Continuously improve technical capabilities, optimize product portfolio, and maximize production value.
- (2) Continue improving automation capabilities, optimizing production efficiency and improving production capabilities, while also continuing with our model of flexibly and quickly meeting customer needs, providing a complete set of services to our customers from product development all the way to mass production and product delivery.

2. Long-Term Business Development Plan :

The Company actively develops products with major growth potential, including products for self-driving automotives, cloud and AI computing, high-performance computing, and next-generation network communications. The Company has also

worked to increase the proportion of niche products, continued to invest in research and development, improved operation processes, and improved production capabilities to provide customers with better products and services while attracting more customers and increasing market share.

4.2. Market and Sales Overview

4.2.1. Market Analysis

1. The Company Sales and Services by geographical area in 2025

Unit: NT\$ in thousand

Region	2025	
	Sales Revenue	%
Taiwan	\$ 776,095	20.75
Asia	1,204,783	32.21
North America	1,261,261	33.73
Europe	488,194	13.05
Others	9,783	0.26
Total	\$ 3,740,116	100.00

2. Market Share

(1) Printed Circuit Board Manufacturing

Due to the large number of domestic printed circuit board manufacturers, the market goals and core products of each PCB factory are different, and there is no relevant professional unit in the market to do a complete analysis and statistics on each company's market share. The company's vision is to become an excellent PCB supplier, provide instant and complete customer service, and also actively expand into emerging application markets, increase the proportion of niche product portfolios, and enhance product added value.

(2) PCBA (Assembly)

Market share is unavailable due to the large number of service providers and the lack of relevant statistics and research reports.

3. Supply-and-demand status and growth in future market

(1) Printed Circuit Board Manufacturing

In 2026, the global printed circuit board (PCB) market is expected to enter a steady growth cycle with higher value-added development, driven strongly by artificial intelligence (AI) technologies. According to industry forecasts, global PCB output value is expected to exceed the USD 100 billion threshold, reaching approximately USD 105.2 billion, representing a significant year-on-year growth of around 13.9% compared to 2025. High-density interconnect (HDI) PCBs are expected to maintain strong growth momentum of approximately 14.5%, driven by AI and high-performance computing applications. Market focus is no longer driven solely by consumer electronics, but is shifting toward AI, electric vehicles, and high-speed computing applications. Despite the positive outlook for AI-driven demand, moderate growth in the consumer electronics segment and rising costs of high-end drilling consumables are expected to present ongoing supply chain challenges in 2026.

(2) PCBA (Assembly)

The printed circuit board assembly (PCBA) industry is one of the core segments of modern electronics manufacturing, accounting for approximately 40%–50% of the total value. Its development is driven by global macroeconomic conditions and demand from sectors such as consumer electronics, automotive electronics, 5G/6G communications, AIoT, industrial automation, and new energy applications. As electronic products become increasingly complex, the value-added contribution of assembly processes continues to rise.

4. Competitive niche, And advantages and disadvantages of Future Prospects, and Strategies to Face the challenges

(1) Advantages

- Uphold the concept of integrity management

The management plans the Company's future direction and business guidelines with a professional and rigorous attitude from the perspective of long-term development, and always pays attention to the changes in internal and external economic environment and makes appropriate strategic adjustments to ensure long-term development and sustainable operation.

- Stable and professional technologies help to actively develop new customers

The Company's production experience since 1951 has been officially recognized by major manufacturers both at home and abroad. In line with the end customers' product requirements in different product domains, it continues to improve production yield with stable technologies and products, meeting customers' real-time market demand. In addition, based on the market condition for launching new products, it continues to develop niche products and attract new customers.

- Actively research and develop technologies to keep pace with the times

As the complexity of final products increase, demand for high frequency, high performance, and low power consumption has also increased, bringing along even higher technical requirements. The Company shall continue monitoring the pulse of the electronic products market, and actively develop products with high added value. Our long-term competitiveness is strengthened by increasing technological capabilities and providing differentiated and timely services to customers.

(2) Disadvantages

- Fierce price competition

Strategies to Face the Challenges

A. Strengthen the collaborative design with customers in product development, provide customers with the best solutions, and through customized services, provide added values, gaining customer recognition and winning new orders.

B. Look for niche products to enter the product market, and through adjustment of product mix, optimize the operation process and increase production yield to reduce impact due to price competitiveness.

C. Improve cost control capabilities.

- Imbalances in the supply and demand of water, electricity, and labor, along with tight supplies of some raw materials and rising raw material prices, have increased operating costs and squeezed profit margins.

Strategies to Face the Challenges

A. Increase equipment automation, improve manufacturing processes, and reduce reliance on manpower.

- B. The Company continues to improve product yield and effectively utilize and control manufacturing expenses and labor costs.
- C. Save electricity through measures for inspections, replacing old equipment, monitoring, and ensuring stable electricity supply
- D. Continuously negotiate to raise price with customers.
- E. Adopt long-term procurement strategies with suppliers and secure priority allocation of raw materials to ensure uninterrupted production.
- High exchange rate fluctuation affects the Company's profitability
The Company has a high ratio of export, and is easily affected by exchange rate changes, resulting in exchange gain and loss.

Strategies to Face the Challenges

Grasp the information on exchange rate trends in a timely manner, and use of hedging financial products, and allocation of foreign currency assets and liabilities to reduce adverse risk from exchange rate changes.

- Geopolitical and trade conflicts have impacted market demand.

Strategies to Face the Challenges

- A. Strengthen operational controls and management, reducing manufacturing and operational costs.
- B. Continuously develop new sources of customers.

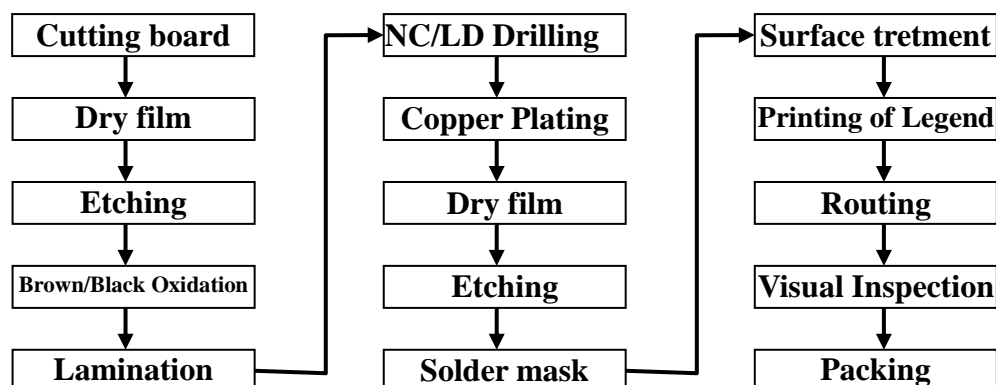
4.2.2. Applications and Production Process of Main Products

1. Applications of Main Products

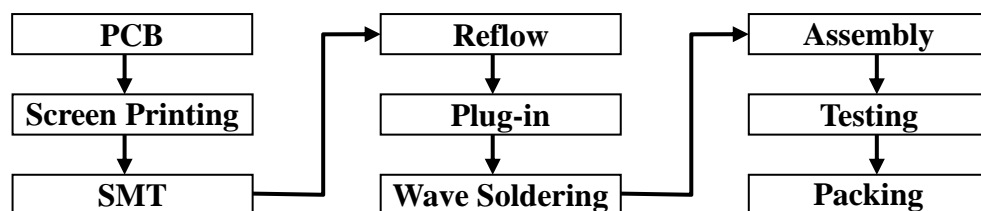
Product or service name	The main purpose
Double-sided and multi-layer printed circuit boards, HDI boards, module boards, and embedded passive component boards	Network communications, consumer electronics, automotive electronics, industrial and medical electronics, computers and peripheral products, high-speed computing
PCBA	For ICT, communications, optoelectronics, auto, medical, industrial control, and other products

2. Production Flow of the Main Production

(1) Printed Circuit Board Process



(2) PCBA(Assembly)



4.2.3. Supply status of primary raw materials

1. The main raw materials for printed circuit boards include copper foil substrate (CCL), pre-preg, and copper foil. Due to the surge in demand for AI servers and high-performance computing, the supply of copper foil substrate, fiberglass cloth, copper foil and drill bits is tight. The delivery time for some CCLs has been extended, and suppliers have begun to implement quota systems. Because of the good cooperation with suppliers, we have adjusted our strategy to lock in the supply in advance in order to stabilize the supply chain.

2. Price fluctuations in raw materials (such as PCBs and IC chips) remain significant. Geopolitical tensions continue to affect supply chain security, prompting some companies to adopt a “China+1” strategy. Against the backdrop of intensified U.S.–China technological competition, localized supply chains are expected to become a key strategic focus in the future..

4.2.4. Customers who accounted for more than 10% of the total purchase (sales) in any of the past two fiscal years:

1. Customers who accounted for more than 10% of the total sales:

Unit: NT\$ in thousand

Item	2025				2024			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	A	572,037	15	Unrelated	A	68,005	2	Unrelated
2	B	270,577	7	Unrelated	B	355,035	11	Unrelated
	Others	2,897,502	78		Others	2,909,013	87	
	Sales Net amount	3,740,116	100		Sales Net amount	3,332,053	100	

Reasons for changes: As the Company is an electronic component supplier, it is affected by the changes in customers' products and market sales, which result in the changes in sales volume of the Company's customers.

2. List of items accounting for more than 10% of the total purchases:

Unit: NT\$ in thousand

Item	2025				2024			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	A	399,752	17	Unrelated	A	267,337	14	Unrelated
	Others	1,890,336	83		Others	1,660,280	86	
	Sales Net amount	2,290,088	100		Sales Net amount	1,927,617	100	

4.3. Employees

Employee information during the current two fiscal years up to the date of publication of the annual report

Year		2025	2024	As of April 30 of the current fiscal year
Number of employees	Technical personnel	375	337	326
	Operators	794	832	868
	Managerial personnel and others	255	264	249
	Total	1,424	1,433	1,443
Average age		40.84	40.99	40.68
Average years of service		9.37	10.71	9.16
Education distribution percentage (%)	Doctorate	0.00%	0.00%	0.00%
	Masters	4.00%	3.84%	3.95%
	College or University	33.78%	36.15%	33.27%
	High school	57.44%	54.15%	58.21%
	Below high school	4.78%	5.86%	4.57%

4.4. Expenditures On Environmental Protection

4.4.1. In the most recent year and as of the date of this annual report, the losses suffered due to pollution of the environment (including compensation and environmental protection audit results of violations of environmental laws and regulations, the date of the penalty, the amount of the penalty, the provisions of the violation, the description of the violation, and the detail of the penalty should be listed), and the Company shall disclose the estimated amount of current and potential future losses and response measures: None.

4.4.2. Expected environmental protection expenditure and impact of improvement for the next two years

	2026	2027
Content of pollution prevention equipment or expenditure to be purchased	<ol style="list-style-type: none"> 1. Upgrade of exhaust gas collection system, upgrade of air pollution treatment function, addition of new treatment system. 2. Continue to upgrade old energy-consuming equipment. 3. Replacement of wastewater treatment unit equipment and addition of advanced treatment units. 4. Upgrade/addition new of electronic control and monitoring facilities for air pollution control equipment systems. 	<ol style="list-style-type: none"> 1. Upgrade of exhaust gas collection system, upgrade of air pollution treatment function, addition of new treatment system. 2. Continue to upgrade old energy-consuming equipment. 3. Replacement of wastewater treatment unit equipment. 4. Installation of recycling and reuse equipment..
Expected improvement	<ol style="list-style-type: none"> 1. Collect and classify at the emission end to continuously reduce air pollutant emissions, comply with legal requirements, and improve treatment capabilities 2. Revention equipment takes into consideration process modification and equipment maintenance, energy-saving and carbon reduction. 3. Increase processing efficiency, emission stability. 4. Improve the predictability of hazardous emissions and reduce the risk of companies violating laws. 5. Conserve energy, reduce the Company's processing expenditure. 	<ol style="list-style-type: none"> 1. Collect and classify at the emission end to continuously reduce air pollutant emissions, comply with legal requirements, and improve treatment capabilities 2. Revention equipment takes into consideration process modification and equipment maintenance, energy-saving and carbon reduction. 3. Increase processing efficiency, emission stability. 4. Conserve energy, reduce the Company's processing expenditure.
Amount	NT\$25 million	NT\$20 million

4.5. Labor-management relations

The Company has always regarded its employees as its most important asset. Under the business philosophy of pursuing growth, continuity and mutual benefit together with the employees, besides striving to provide employees with a respectable, professional and safe working environment, the Company also provides various welfare measures such as continuing education, training, retirement system, as follows:

1. Employee welfare

- Provide free employee life insurance, accident and medical group insurance for employees and their dependents.
- Improve the plant's overall safety and hygiene to maintain a clean and comfortable environment.

- Set up a Welfare Committee to handle various types of employee welfare and employees travel and offer various products.
 - Birthdays gift, three festive gifts, wedding gifts, newborn gifts, condolence money, hospitalization get well gifts, scholarship, employees health check.
 - Complete pension scheme.
 - Set up nursery room.
2. Employees' continuing education and its implementation status
- Provide pre-employment training professional training and newcomer evaluation for new staff, and external training or seminars for employees.
 - Design and execute environment, safety and hygiene related training.
 - Please refer to pages 44-46 for details of implementation.
3. Retirement system and implementation status
- The Company has since November 1986, in accordance with the "Labor Standards Act", established the labor retirement scheme, set up the Labor Pension Fund Supervisory Committee to allocate labor pension reserve funds to an account in Taiwan Bank on a monthly basis according to the regulations, for employees to withdraw upon retirement. As of the end of 2025, the Company's labor pension reserve funds in the Taiwan Bank account amounted to NT\$174,626 thousand.
 - The Company has since July 1, 2005, in accordance with the Labor Pension Act, established a new labor pension scheme, contributing a labor pension fund equivalent to 6% of the employees' monthly salary to individual accounts at the Bureau of Labor Insurance. Employees upon reaching 60 years old, may apply to withdraw the pension fund. In 2025, the Company has allocated NT\$25,006 thousand to the new labor pension fund.
 - Employees may apply for retirement under any one of the following conditions:
 - (1) Seniority exceeds 15 years and at least 55 years old.
 - (2) Seniority exceeds 25 years.
 - (3) Seniority exceeds 10 years and at least 60 years old.
4. Status of labor-management agreement
- The Company has set up the Employee Welfare Committee to conduct in-depth discussion on employee welfare measures with the management, to create a harmonious atmosphere between labor and management.
 - To ensure a harmonious labor-management relation, in addition making business philosophy and management policies transparent. Labor-management meetings will also be held regularly to collect and convey suggestions and opinions from colleagues. At the same time, it also provides a channel for employees to communicate, so that employees can raise opinions or suggestions at any time to enhance the harmony of labor-management relations.
5. Various measures to safeguard the rights of the employees
- The Company has established various regulations, fully stipulating the employees' rights and duties and welfare items, and regularly review and amend relevant regulations and welfare content, to comply with the regulations and safeguard the rights of all employees.
6. Losses incurred by labor disputes (including labor inspection results found in violation of the Labor Standards Act, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions) in recent years as of the Date of this Annual Report, potential disputes and appropriate countermeasures:

Disciplinary date	Disciplinary document no.	Regulation violated	Violation	Fine	Response measures
2025/4/1	Jingyuan Huanan Zi No. 1140102564	Articles 22 of the Labor Standards Act	Wages not paid in full	60,000	Follow relevant laws and regulations.

4.6. Information security management:

4.6.1. Information security management strategies and framework, information security policies, specific management plans and resources invested in information security management:

1.The company has obtained ISO 27001 information security management system certification.

2.Cybersecurity risk management framework: The company established an information security manager and information security team in 2023, with 3 members. They lead regular information security meetings and manage through planning, establishment, execution and supervision mechanisms to protect the confidentiality, availability and integrity of information assets. and ensure the achievement of reliability goals and continuous improvement through daily summary, operation and supervision processes, and regularly provide information security reports to the chairman and general manager.

3. Cybersecurity policies

- Establish systems and regulate personnel’s operations behavior to ensure the security of the Company’s information assets.
- Establish information security management equipment and implement information security management measures to ensure the Company’s operations continue to be sound and secure.
- Strengthen personnel’s information security awareness, and promote implementation of information security protection to the Company’s employees.

4. Specific management plans:

Item	Content
Permission management	<ul style="list-style-type: none"> ● Personnel account permission control and review ● Regular check on the permission of personnel account
Access management	<ul style="list-style-type: none"> ● Establish internal/external access control measures ● Establish control measures for information leakage channels ● Analyze track record of operational behavior
Personnel safety and management	<ul style="list-style-type: none"> ● Personnel at different levels regularly participate in information security training and advocacy ● Advocate pre-employment computer and network and information security for new employees ● Make timely adjustment of corresponding access permission when employee resigns or transfers

Item	Content
Ensure the continuous operation of the operating system	<ul style="list-style-type: none"> ●Build a system/network availability status monitoring and reporting mechanism ●Use data backup and remote backup mechanism ●Regular disaster recovery drill
External threat	<ul style="list-style-type: none"> ●Regularly detect and update server/computer vulnerabilities ●Build firewalls, and detect viruses and malicious programs
Regular inspection	<ul style="list-style-type: none"> ●Conduct regular annual security assessment

5. Resources invested in cybersecurity management:

In order to enhance to the company's employees' awareness and understanding of information security, the Company regularly advocates cybersecurity policy and uses current affair cases as cybersecurity advocacy from time to time to ensure personnel understand and comply with information security policies and regulations. In 2025, the company invested a total of 1,086 people in information security-related education and training, and invested approximately NT\$5,616 thousand in information technology and security protection to ensure information security.

4.6.2. Losses in the most recent year and up to the publication date of the annual report due to significant cybersecurity incidents, possible impacts and appropriate countermeasures: None.

4.7. Material Contracts

Nature of contract	Counterparty	Contract commencement date	Main content	Restrictive clauses
Land lease	Nanzih Science and Technology Industrial Park, Ministry of Economic Affairs	Each lease has a period of 10-11 years and will expire before September 2029.	Leases 16 pieces of public land at Nanzih Science and Technology Industrial Park, for an area of approximately 35,288 m ² , and the lease amount for 2025 was about NT\$8,357 thousand.	Lease may be renewed upon expiry
Long term loan	Mega Bills	2023.06~2027.06	4 years	None
Long term loan	Taishin Bank -FRCP	2024.06~2027.06	3 years	None
Long term loan	CTBC Bank	2025.06~2028.06	3 years	None
Long term loan	CTBC Bank	2024.07~2027.07	3 years	None
Long term loan	E. SUN Commercial Bank	2025.08~2028.08	3 years	None
Long term loan	Taipei Fubon Bank	2024.12~2027.12	3 years	None

Nature of contract	Counterparty	Contract commencement date	Main content	Restrictive clauses
Long term loan	Mega International Commercial Bank Co., Ltd.	2024.08~2029.08	5 years	None
Long term loan	Mega International Commercial Bank Co., Ltd.	2026.03~2031.03	5 years	None
Long term loan	Mega International Commercial Bank Co., Ltd.	2022.04~2030.04	8 years	Action plan to incentivize Taiwanese companies to invest in Taiwan
Long term loan	Mega International Commercial Bank Co., Ltd.	2026.04~2031.04	5 years	Purchase of machinery and equipment

5. FINANCIAL STATUS, OPERATING RESULTS, AND RISK MANAGEMENT

5.1. Comparison analysis of financial status:

Unit: NT\$ in thousand

Item \ Year	2025	2024	Difference	
			Amount	%
Current Assets	6,806,002	4,746,179	2,059,823	43.40
Non-Current Assets	11,620,029	10,276,024	1,344,005	13.08
Total Assets	18,426,031	15,022,203	3,403,828	22.66
Current Liabilities	2,875,394	2,253,481	621,913	27.60
Non-Current Liabilities	2,974,844	2,863,531	111,313	3.89
Total Liabilities	5,850,238	5,117,012	733,226	14.33
Ordinary Shares	1,827,405	1,827,405	-	-
Capital Surplus	659,646	540,545	119,101	22.03
Retained earnings	10,319,588	7,970,801	2,348,787	29.47
Other equity	(137,829)	(340,543)	202,714	59.53
Treasury shares	(93,017)	(93,017)	-	-
Total equity	12,575,793	9,905,191	2,670,602	26.96
Analysis of financial status difference exceeding 20%:				
1. The increase in current assets was mainly due to an increase in other financial assets-current.				
2. The increase in current liabilities was mainly due to increases in other payables, current income tax liabilities, and current portion of long-term borrowings.				
3. The increase in capital surplus was mainly due to changes in investments in associates accounted for using the equity method.				
4. The increase in retained earnings was mainly attributable to an increase in net profit for the current year.				
5. The increase in other equity was mainly due to foreign currency translation differences of foreign operations and unrealized gains/losses on financial assets measured at fair value through other comprehensive income.				

5.2. Financial Performance:

Unit: NT\$ in thousand

Item	2025	2024	Increase (decrease) amount	Change ratio (%)
Operating Revenue	3,740,116	3,332,053	408,063	12.25
Operating Costs	3,757,675	3,490,575	267,100	7.65
Gross Loss	(17,559)	(158,522)	(140,963)	(88.92)
Operating Expenses	475,918	405,485	70,433	17.37
Loss From Operations	(493,477)	(564,007)	(70,530)	(12.51)
Non-Operating Income And Expense	3,705,640	1,598,845	2,106,795	131.77

Profit Before Income Tax	3,212,163	1,034,838	2,177,325	210.40
Income Tax Expense	785,115	257,566	527,549	204.82
Net Profit For The Year	2,427,048	777,272	1,649,776	212.25
Other Comprehensive Income	215,823	247,103	(31,280)	(12.66)
Total Comprehensive Income For The Year	2,642,871	1,024,375	1,618,496	158.00
Analysis of financial status difference exceeding 20%:				
1. The decrease in gross operating loss was mainly due to an increase in operating revenue and improved efficiency from lean management.				
2. The increase in non-operating income and expenses was mainly due to gains on disposal of investments and an increase in the share of profit of associates accounted for using the equity method.				
3. The increase in income tax expense was mainly due to higher profit before tax compared to 2024.				

Note 1: The reasons for the change of the Company's main business contents (for example, the change is caused by the adjustment of selling price or cost, the change of production and sales mix and quantity, or the replacement of old and new products). If the major changes that have occurred or are expected to occur in operating policies, market conditions, economic environment or other internal and external factors, the facts and impact of changes, and the possible impact on the Company's future financial business and response plan: None, so N/a.

Note 2: The expected sales volume in the next year and its basis and the main influencing factors of the Company's expected sales volume to continue to grow or decline: Considering the domestic and foreign economic situation, it is estimated that the sales volume will increase by about 10%-20% in 2026.

5.3. Cash Flow:

Analysis of the cash flow in the most recent fiscal year, liquidity improvement plan, and cash flow analysis for the following year

5.3.1. Analysis of cash flow

Unit: NT\$ in thousand

Cash balance at the beginning of the year	Net cash flow from operating activities	Net cash flow from financing and investing activities	Cash surplus (deficit)	Remedial measures for cash deficit	
				Investment plan	Financing plan
1,192,816	366,691	(518,846)	1,040,661	\$ -	\$ -
Analysis of cash flow changes in this year:					
1. Operating activities: Mainly due to the collection of dividends resulting in net cash inflow from operating activities.					
2. Investing and financing activities: This was mainly due to the disposal of investments accounted for using the equity method, investment in other financial assets, acquisition of property, plant and equipment, repayment of short-term and long-term borrowings, and payment of cash dividends, resulting in net cash outflows.					

5.3.2. Remedial measures for estimated cash deficit and liquidity analysis: No shortage of case this year, so NA

5.3.3. Cash flow analysis for the following year:

Unit: NT\$ in thousand

Cash balance at the beginning of the year	Estimated net cash flow from operating activities	Estimated net cash flow from financing and investing activities	Estimated cash surplus	Remedial measures for estimated cash deficit	
				Investment plan	Financing plan
1,040,661	350,000	(650,000)	740,661	\$ -	\$ -

1. Operating activities: It is expected that changes in operating assets and liabilities will generate net cash inflows in 2026.

2. Investment activities and financing activities: It is estimated that the cash outflow in 2026 will mainly arise from the purchase of machinery and equipment and payment of cash dividends.

3. Remedial measures for estimated cash deficit and liquidity analysis: None.

5.4. Material capital expenditures in the most recent fiscal year and their impact on financial and business operations

5.4.1. Implementation status of major capital spending and review and analysis of its sources of funds: None.

5.5. Investment policy in the most recent fiscal year, main causes for profits or losses under the policy, improvement plan, and investment plans for the following year:

5.5.1. Investment policy in the most recent year: The Company's investment policies are in line with the Company's business development needs, and are based on long-term holdings.

5.5.2. Investment information:

Unit: Thousand NT\$

Company	Description	Investment gain (loss)	Main reasons for profit or loss	Improvement plan	Investment plan for the following year
WUS Group Holdings Co., Ltd.		3,451,234	Affiliates recognized using the equity method continues to be profitable	—	None
China Electronic (BVI) Holdings Co., Ltd.		25,154	Investments in China continue to be profitable	—	None
WUS Group (BVI) Holdings Co., Ltd.		(2,115)	A loss was incurred due to the recognition of investment losses in WUS Printed Circuit (Thailand) Co., Ltd. an investee accounted for under equity method.	—	None
Yun-Hsu Investment Co., Ltd.		(98)	None	—	None

5.6. Risk analysis and assessment in the most recent year and up to the publication date of the annual report:

5.6.1. Impact of interest rate and exchange rate changes and inflation on the company's profit and response measures:

- 1. Interest rate change: The Company will keep abreast of the market interest rate trend, and based on the capital needs and trend of change in future interest rate, carefully determine the Company's financing policies. The Company's 2025 net interest income and expense is NT\$36,767 thousand mainly contributed by the increase in profit due the Company's financial management activities. In the future, it will pay close attention to global economic development trend, adopt necessary measures to avoid risk of interest rate fluctuation in a timely manner.
- 2. Exchange rate change: The Company's 2025 net exchange rate gain amounted to NT\$41,925 thousand. The Company's revenue is mainly in USD at present, and some raw materials purchased are also denominated in USD. Hence, a natural hedging effect can be generated by offsetting the debts and claims from purchase and sales, to reduce exchange rate risk. The Company also gathers relevant information on exchange rate at all times to grasp the exchange rate trend, as well as maintain close contact with the foreign exchange department of transacting banks to fully grasp the market information, and based on the capital needs and exchange rate fluctuation, determine the appropriate time for exchange, conduct risk hedging in a timely manner and manage exchange rate risk.
- 3. Inflation: In 2025 and as of the publication date of the annual report, the Company had not any major impact on profit and loss due to inflation. In the context of a global recovery in end-user demand, a strengthening of manufacturing expansion, escalating geopolitical risks, and rapid changes in US trade policy, inflation is expected to remain an inevitable trend. In addition paying attention to market price fluctuation at all times, and maintains good interactive relationships with suppliers and customers, and properly adjust the selling price and inventory in order to reduce the impact of inflation. In the future, the Company will pay close attention to related changes in economic environment and market trend, reference the statistical data from the Department of Statistics of the Ministry of Economic Affairs, as well as the research report and economic indicators from local and overseas economic research institutes and professional investment institutions, and review and compile relevant information as reference for the management in decision-making from time to time, so as to prevent unfavorable impacts on the Company's profitability due to inflation.

5.6.2. Policies, main causes of gain or loss and future response measures with respect to high-risk, high-leveraged investments, lending or endorsement guarantees, and derivatives transactions:

- 1. The Company mainly invests in the manufacturing of printed circuit boards, operates its business steadily and has not invested in other high-risk industries. It has a sound financial position and does not engage in high-risk or high-leverage investments.**
- 2. As of the end of 2025, the Company does not have any loans made to others.**
- 3. As of the end of 2025, the Company does not have any guarantees or endorsements for others.**
- 4. The Company did not engage in trading of derivatives during the year. If there are any, they shall be handled in accordance with the Company's "Procedures for Engaging in Financial Derivative Transactions".**

5.6.3. Future research and development plans and estimated research and development expenditure:

Will based on the production needs and customer requirements, continue to conduct various types of research and development work. The investment is as follows, and the estimated investment amount will be maintained at 1%~5% of the yearly revenue.

- (1) High-layer count, high-frequency/high-speed transmission PCBs**
- (2) High-density interconnect (HDI) PCBs with fine line/space and any-layer**
- (3) Autonomous driving systems for unmanned vehicles**

5.6.4. Major changes in government policies and laws at home and broad, the impact on Company finance and business, and response measures:

The Company pays close attention to other important developments of local and overseas political and economic situations and changes in laws at all times, and formulates necessary response measures in a timely manner to comply with the Company's operational needs.

5.6.5. Impact of technological (including information security risks) and market changes on finance and business of the Company, and response measures:

The PCB industry is an industry that will fluctuate with the economic cycle. Any economic downturn may have a negative impact on the industry. Therefore, by continuously observing the pulse of the market and closely interacting with customers, we can grasp customer's needs and changes, and take timely preventive measures to reduce the impact of industry changes on the company.

The Company has implemented the e-Enterprise Resource Planning System to save manpower cost and increase efficiency. In the future, it will continue to make improvements in line with the actual requirements, and the Company also values the development of product technology. The Company currently has a sound financial position and sufficient funds to cater to future technological development.

In order to implement information security policies, the Company regularly assesses information security risk and implements cybersecurity training. Its various measures including access control, server room security control, system backup and redundancy, personnel access control, software protection measures, antivirus measures and disaster recovery procedures, etc., aim to ensure the Company's information security.

In addition to the above measures, the Company also cooperates with internal

and external audits in conducting regular inspections on the correctness, timeliness and reliability of the relevant measures so as to attain true information security.

5.6.6. Impact of change in corporate image on risk management and response measures:

The Company has always been committed to maintaining the corporate image, and complies with the relevant laws and regulations. If there are incidents which affect the corporate image or violate the laws and regulations, a task group will be formed to formulate countermeasures. As of now, there have been no incidents which change the corporate image resulting in a corporate crisis.

5.6.7. The expected benefits and possible risks of mergers and acquisitions as well as the responding measures: The Company has not conducted any mergers or acquisitions.

5.6.8. Expected benefits and possible risks of factory expansions as well as the response measures: The Company has not conducted any factory expansion.

5.6.9. Risks associated with over-concentration in purchase or sale and response measures:

The Company's suppliers are complete and the quality and delivery of goods are stable, and there is no excessive concentration of purchases which may result in major risk.

5.6.10. Impact of mass transfer of equity by or change of directors, supervisors, or shareholders holding more than 10% interest on the Company, associated risks and response measures: N/A.

5.6.11. The effects that change in management has on the Company as well as risk and responding measures: N/A.

5.6.12. Litigious or non-litigious matters:

The Company and the Company's directors, president, de facto company representative, majority shareholders holding more than 10% of the Company's shares, or subsidiaries do not have any major litigious, non-litigious or administrative disputes which have significant impact on the shareholders rights or interest, or the price for the securities. This item is hence not applicable.

5.6.13. Other significant risks and countermeasures: None.

5.7. Other Important: None.

6. Special Disclosures

6.1. Information on Affiliates : Details regarding the company's affiliated enterprises can be found in the "Affiliated Enterprises Disclosure" section of the Market Observation Post System (MOPS) .

Query URL : https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.2. Status of private placement of securities in the most recent year and up to the publication date of the annual report: None.

6.3. Other supplemental information: None.

6.4. In the most recent year and up to the publication date of the annual report, there have been events that have a significant impact on shareholders' equity or securities prices as stipulated in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act: None.



WUS PRINTED CIRCUIT CO., LTD.

Chairman: Hsu, Huan-Chung