

Stock Code : 6669



Wiwynn Corporation
Agenda of
2026 General Shareholders' Meeting
(Translation)

Meeting Time : 9:00 a.m., Monday, May 25, 2026

Place : 2F., No. 94, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C.)
(Conference Room on the 2nd Floor, Building C, Oriental Science Park)

Disclaimer

This is a translation of the 2026 General Shareholders' Meeting Agenda of Wiyynn Corporation (the "Company"). The translation is intended for reference only and nothing else, the Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the Agenda shall govern any and all matters related to the interpretation of the subject matter stated herein.

INDEX

Rules and Procedures of Shareholders' Meeting (Before revision)	1
Meeting Procedures	7
Meeting Agenda	8
Report Items	9
Election Item	11
Ratification Items and Discussion Items	17
Extemporary Motion	25
Attachment	
1.Business Report and Financial Statements for the Year 2025	26
2.Audit Committee's Review Report	44
3.Before and After Revision Chart of Articles of Incorporation	45
4.Profit Appropriation Statement for 2025	46
5.Issuance Rules of the 2026 First Restricted Stock Awards.....	47
6.Before and After Revision Chart of Rules and Procedures of Shareholders' Meeting.....	51
7.Concurrent Positions Held by the Candidates for Directors and Independent Directors	52
Appendix	
1.Articles of Incorporation (Before revision)	54
2.The Election Regulations of Directors	57
3.Shareholdings of Directors	58

Wiwynn Corporation

Rules and Procedures of Shareholders' Meeting (Before revision)

Article 1 The shareholders meeting of Wiwynn Corporation (hereunder referred to as "the Company"), except as otherwise provided by law, regulation, or the articles of incorporation, shall be conducted in accordance with these Rules and Procedures.

Article 2 The Company shall prepare electronic copies of the meeting notice, the form of proxy, and materials of all proposals, including subjects and purposes, related to proposals for ratification, matters for deliberation, or the election or dismissal of directors, and post them on the Market Observation Post System (MOPS) website not less than thirty (30) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting.

The Company shall prepare electronic copies of the shareholders meeting agenda and supplemental meeting materials and post them on the MOPS website not less than twenty-one (21) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting. In addition, not less than fifteen (15) days before the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for shareholders to review at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the office of the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting. The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the recipients thereof, the meeting notice may be given in electronic form.

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

Election of directors and the date of assumed office shall be set out in the notice for convening the shareholders meeting, the date of assumed office shall not be amended by an extraordinary motion at the same meeting after the re-election.

A shareholder holding one (1) percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act of the Republic of China apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce that it will receive shareholder proposals in writing or by way of electronic transmission, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten (10) days.

Shareholder-submitted proposals are limited to three hundred (300) words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

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

Article 3 The Company shall specify, in meeting notices, the check-in time of attending shareholders, solicitors and proxies (collectively "shareholders"), as well as the place for such meeting and other important matters.

The check-in time for attending shareholder shall commence from at least thirty (30) minutes prior to the meeting. There shall be clear signs and sufficient and adequate staffs in the check-in place. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other

certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or independent directors, pre-printed ballots shall also be furnished. When the government or a legal entity is a shareholder, it may be represented by more than one representative at a shareholders meeting. Any legal entity designated as proxy by shareholder(s) to be present at the meeting may appoint only one representative to attend the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date. In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

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

A shareholder may issue only one form of proxy and appoint only one proxy for any given shareholders meeting, and shall deliver the form of proxy to the Company before five (5) days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 Voting at a shareholders meeting shall be calculated based the number of shares. With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three (3) percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 6 The shareholders meeting shall be held at the head office of the Company or any other appropriate place that is convenient for shareholders to attend. The meeting shall not begin earlier than 9 a.m. and later than 3 p.m. The Board of Directors shall take into full consideration each independent director's opinions on the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 7 Unless otherwise provided by law or regulation, the chairman of the Board of Directors shall be the chairman presiding at the meeting in the case that the meeting is convened by the Board of Directors. If the chairman of the Board of Directors is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairman of the Board of Directors or one of the directors shall preside at the meeting

in accordance with the provisions of Paragraph Three, Article 208 of the Company Act of the Republic of China. If a shareholders meeting is convened by any other person with power to convene the meeting but other than the Board of Directors, such person shall be the chairman to preside at the meeting. If there are two or more people entitled to convene the meeting, they shall elect a chairman of the meeting from and among themselves. If a director serves as chairman of the meeting, as referred to in the first paragraph hereinbefore, such director shall have held that position for six (6) months or more and shall be familiar with the financial and business conditions of the Company. The same requirement shall apply if a representative of a corporate director serves as chairman of the meeting.

Article 8 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting.

Article 9 The Company, beginning from the time it accepts shareholder attendance registrations, shall record uninterruptedly the check-in process, the shareholders meeting, voting and vote counting by audio and video. The records referred to in the preceding paragraph shall be retained for at least one (1) year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act of the Republic of China, the recording shall be retained until the legal proceedings of the foregoing lawsuit have been concluded.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 10 The chairman shall call the meeting to order at the time scheduled for the meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, If the number of shares represented by attending shareholders has not yet constituted more than one-half of the total number of issued and outstanding shares at the time scheduled for the meeting, the chairman may postpone the time for the meeting, provided that the maximum number of times a shareholder meeting may be postponed shall be two and total time of postponements shall not exceed one (1) hour. If after two postponements the number of shares represented by the attending shareholders has not yet constituted more than one third of the total number of issued and outstanding shares, the chairman shall announce the termination of the meeting. If after two postponements in the preceding paragraph no quorum can yet be constituted but the attending shareholders represent more than one third of the total number of issued and outstanding shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act of the Republic of China; all shareholders shall be notified of the tentative resolution and to attend another shareholders meeting that shall be convened within one (1) month.

In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 3.

If, by the end of the meeting, the attending shareholders have constituted more than one-half of the total number of issued and outstanding shares, the chairman may resubmit the tentative resolution to the meeting for approval pursuant to Article 174 of the Company Act.

Article 11 If a shareholders meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. For each proposal (including extemporary motions and the amendments to the contents of the original proposals) shall be voted by polling. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

During the meeting, the chairman may, at his/her discretion, set time for intermission. Unless otherwise resolved at the meeting, the chairman may not announce adjournment of the meeting before all discussion items (including extemporary motions) listed in the agenda are concluded. If the chairman adjourns the meeting in violation of the Rules and Procedures, a new chairman of the meeting may be elected by a resolution to be adopted by a majority of the voting rights represented by the shareholders attending the said meeting to continue the proceedings of the meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the Board of Directors.

Article 12 When an attending shareholder wishes to speak, a speaker note must be filled out with summary of the speech, the shareholder's account number (or attendance card numbers), and account name of the shareholder. The sequence of speeches by shareholders shall be decided by the chairman. If a shareholder present at the meeting who has submitted a speaker note but does not actually speak, no

speech shall be deemed to have been made by the shareholder. If the contents of the speech are inconsistent with the contents of the speaker note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.

Article 13 Unless otherwise permitted by the chairman, a shareholder may not speak more than twice on the same proposal, and each time may not exceed five (5) minutes. If the shareholder's speech violates this Rules and Procedures or exceeds the scope of the proposal, the chairman may stop the speech of such shareholder.

Article 14 If a corporate shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives can speak for each proposal.

Article 15 After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Article 12 to 14 do not apply.

Article 16 The chairman shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairman may announce the discussion closed and arrange enough time to vote.

Article 17 A shareholder of the Company shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act of the Republic of China.

The shareholders meeting shall adopt the electronic transmission as one of the methods for exercising the voting power, and the method of exercising the voting rights shall be specified in the meeting notice.

A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

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

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

When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Inspectors of election and counting personnel for the voting on a proposal shall be appointed by the chairman, provided that all inspectors of election shall be shareholders of the Company. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 3 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner

as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 18 Except as otherwise provided in the Company Act of the Republic of China and in the Company's articles of incorporation, the proposal shall be adopted by a majority of the votes represented by the attending shareholders. At the time of a vote, for each proposal, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the end of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be posted on the MOPS website.

Article 19 When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 20 The election of directors or independent directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the list of directors and independent directors elected and the numbers of votes such directors and independent directors received, and the list of directors and independent directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the inspectors of election and kept in proper custody for at least one (1) year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act of the Republic of China, the ballots shall be retained until the legal proceedings of the foregoing lawsuit have been concluded.

Article 21 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman of the meeting and a copy of the minutes shall be distributed to each shareholder within twenty (20) days after the end of the meeting. The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes mentioned in the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairman's full name, the methods by which resolutions were adopted, and a summary of the deliberations and, results of resolution (including the statistical tallies of the numbers of votes). If a proposal is election of the board directors and independent directors, the numbers of votes for the candidates of board directors shall be published. All meeting minutes shall be retained for the duration of the existence of the Company.

Article 22 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholder meeting of the Company constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall post the content of such resolution on the MOPS website within the prescribed period of time.

Article 23 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands. The chairman may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor." If the place of the meeting is equipped with loudspeaker devices, the chairman may stop any shareholder using a device not set up by the Company from speaking. If a shareholder violates the Rules and Procedure and defies the chairman's correction, obstructing the proceedings and refusing to heed calls to stop, the

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

Article 24 In the event of force majeure, the chairman may decide to temporarily suspend the meeting and announce when, depending on the situation, the meeting will resume or, by resolution of the shareholders present at the meeting, the chairman may resume the meeting within five (5) days without further notice or public announcement. If the place of the meeting is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another place.

Article 25 In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and independent directors.

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

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

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

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

Article 26 These Rules and Procedures, and any amendments hereto, shall be effective from the date it is approved by the shareholders meetings.

This Rules and Procedures was enacted on May 26, 2014.

The 1st amendment was made on January 17, 2018.

The 2nd amendment was made on June 25, 2019.

The 3rd amendment was made on June 15, 2020.

The 4th amendment was made on July 8, 2021.

The 5th amendment was made on May 31, 2022.

Meeting Procedures

1. Call the Meeting to Order
2. The Chairman in Position
3. Opening Remarks by the Chairman
4. Report Items
5. Election Item
6. Ratification Items and Discussion Items

Note: After discussions on all ratification and discussion items are completed, every item shall be voted by ballot and tallied separately and simultaneously.
7. Extemporaneous Motion
8. Adjournment

Meeting Agenda

Meeting Time : 9:00 a.m., Monday, May 25, 2026

Place : 2F., No. 94, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C.)
(Conference Room on the 2nd Floor, Building C, Oriental Science Park)

1. Report Items

- (1) Report the business of 2025.
- (2) Audit Committee's review report.
- (3) Report the compensation for employees and directors.
- (4) Report the issuance of unsecured overseas convertible bonds.

2. Election Item

Election of the 6th Term Board of Directors (including Independent Directors).

3. Ratification Items and Discussion Items

- (1) Discussion of amendments to the “Articles of Incorporation”.
- (2) Ratification of the Business Report and Financial Statements of 2025.
- (3) Ratification of the proposal for distribution of 2025 profits.
- (4) Discussion of Capitalization of Retained Earnings through Issuance of New Shares.
- (5) Discussion of the first issuance of 2026 Restricted Stock Awards.
- (6) Discussion of the issuance of new common shares for cash to sponsor the issuance of GDR and/or the issuance of new common shares for cash through public offering and/or the issuance of new common shares for cash through private placement and/or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement.
- (7) Discussion of amendments to the “Rules and Procedures of Shareholders' Meeting”.
- (8) Discussion of the release of non-compete restrictions on newly-elected directors and their corporate representatives.

4. Extemporary Motion

5. Adjournment

Report Items

1. **Report the business of 2025.** (Please refer to Attachment 1, pages 26-27)
2. **Audit Committee's review report.** (Please refer to Attachment 2, page 44)
3. **Report the compensation for employees and directors.**

Explanation:

- (1) According to Article 21 of the “Articles of Incorporation”: If the Company has net profit as a result of the yearly accounting closing, (profit means the profit before tax, excluding the amounts of employees’ and directors’ compensation) such profit will be distributed in accordance with the following, once the Company’s accumulated losses shall have been covered.
 - A. No less than five percent (5%) of profit as employees’ compensation, with at least 5% of the aforementioned allocated amount designated specifically for the compensation of non-executive employees. The employees’ compensation may be distributed in the form of shares or in cash. The qualification requirements of employees, including the employees from the Company’s controlling companies or subsidiaries, which are entitled to receive compensation, shall be determined by the Board of Directors;
 - B. No more than one percent (1%) of profit as the compensation in cash to the directors.
- (2) The compensation for employees and directors is to be distributed in accordance with the Articles of Incorporation.
 - A. The total amount of employee compensation (including that for non-executive employees) is NT\$3,500,000,000, representing a contribution rate of 5.18% , to be distributed in cash.
 - B. The total amount of directors’ compensation is NT\$100,000,000, representing a contribution rate of 0.15%, to be distributed in cash.

4. Report the issuance of unsecured overseas convertible bonds.

Explanation: In order to meet the funding requirements for foreign currency raw material purchases, the Company issued unsecured overseas convertible bonds, with the details of the issuance as follows:

Tranche/Type	The 1st unsecured overseas convertible bonds issuance of 2026
Approval Date	December 22, 2025
Issue Date	April 1, 2026
Maturity Date	April 1, 2031
Aggregate Principal Amount	US\$2,000,000,000
Denomination	US\$200,000
Issue Price	100.00 % of the principal amount of the bonds
Issue Location	Singapore
Initial Conversion Price	NT\$4,286.40 (The conversion price adopts a fixed exchange rate of NT\$31.951 per US\$1.)

Conversion Period	From July 2, 2026 to March 22, 2031
Interest	0%
Redemption	Unless previously redeemed, repurchased and cancelled, or converted, the Company shall redeem the Bonds at their face value (the "Redemption Amount") on the Maturity Date. The Redemption Amount shall be converted into NTD at the Fixed Exchange Rate (USD 1 = NTD 31.951), and then reconverted into USD for repayment based on the Taipei Forex Inc. 11:00 AM fixing rate at the time of redemption.
Trustee	Citicorp International Limited
Principal Agent	Citibank, N.A., London Branch
Use of Proceeds	The total proceeds from this offering amount to US\$2,000,000,000, which will be used to meet the funding requirements for foreign currency raw material purchases. For details regarding the utilization of the proceeds, please refer to "Market Observation Post System/ Single Company/ Changes in Shareholdings/ Fundraising/ Fundraising Plan" section.
Converted Shares	As of March 27, 2026 (the book closure date), no shares have been converted as the overseas unsecured convertible bonds have not yet been issued.

Election Item

Proposal : Election of the 6th Term Board of Directors (including Independent Directors).
(Proposed by the Board of Directors)

Explanation :

1. The term of office for the Company's 5th-term Board of Directors is set to expire on May 28, 2026. Accordingly, a comprehensive re-election of all Directors (including Independent Directors) is proposed for the 2026 General Shareholders' Meeting.
2. Under the Company's Articles of Incorporation, the Company should have seven to nine directors and adopt the candidate nomination system. Directors are elected by the shareholders from a roster of director candidate announced by the Company. Each director will serve an office term of three years and may be re-elected.
3. A total of nine Directors (including five Independent Directors) are to be elected for the Company's 6th-term Board of Directors. The newly elected Directors shall take office immediately upon election, serving a three-year term from May 25, 2026, to May 24, 2029. All newly elected Independent Directors shall constitute the Audit Committee.
4. The nomination of candidates for Directors and Independent Directors was conducted in accordance with Article 192-1 of the Company Act, Paragraph 2 of Article 14-2 of the Securities and Exchange Act, Article 5 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The relevant information of the candidates is shown as follows :

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
Director	Emily Hong	Executives Program, Graduate School of Business Administration, National Chengchi University Bachelor of Political Science, National Taiwan University President of Enterprise Products Group and Cloud Business Group of Wistron Corporation Vice President of Acer Inc.	Chairperson and Chief Strategy Officer of Wiwynn Corporation Chairperson of Wiwynn Foundation Independent Director of momo.com Inc. Director of National Institutes of Applied Research	2,418,624
Director	William Lin	Master of Business Administration, Wright State University Bachelor of Science in Electronic Engineering, Feng Chia University Group President of the Enterprise and Networking Business Group of Wistron Corporation	President and CEO of Wiwynn Corporation Chairman of Wiwynn Smart Manufacturing Corporation Director of Wiwynn International Corporation Director of Wiwynn Technology Service Japan, Inc.	20,000

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
		Senior Sales Manager of Acer Inc.	Director of Wiwynn Technology Service Hong Kong Limited Director of Wiwynn Korea Ltd. Director of Wiwynn Technology Service Mexico, S.A. de C.V. Director of Wiwynn Technology Corporation Director of Wiwynn Technology Service KunShan Ltd.	
Director	Wistron Corporation Representative: Frank Lin	Bachelor of Accounting, Feng Chia University CFO of Acer Inc.	Director of Wiwynn Corporation Chief of Staff of Wistron Corporation Chairman of Wise Cap Limited Company Chairman of LE BEN Investment Ltd. Chairman of WiSuccess Asset Management Corporation Chairman of WiseCap (Hong Kong) Limited Director of WNC Corporation Director of WITS Corp. Director of Changing Information Technology Inc. Director of IP Fund Six Director of Join-Link International Technology Co., Ltd. Director of MAYAMINER COMPANY LTD. Director of Wistron Medical Tech Holding Company Director of Wistron Digital Technology Holding Company Director of Wistron Medical Technology Corporation	65,895,129

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
			Director of PELL Bio-Med Technology Co. Ltd. Director of Wistron Green Energy Holding Company Director of Hartec Asia Pte. Ltd. Director of Hukui Biotechnology Corporation Director of B-Temia Asia Pte. Ltd. Supervisor of aEnrich Technology Corporation	
Director	Wistron Corporation Representative: Sylvia Chiou	Master of Business Administration, University of Pittsburgh Vice President of Strategic Investment and Chief Sustainability Officer of Wistron Corporation	Director of Wiwynn Corporation Vice President of Strategic Investment and Chief Sustainability Officer of Wistron Corporation Director of T-CONN Precision Corporation Director of AiSails Power Inc. Director of InnoSky Apex Inc. Director of Diagnostics For The Real World Limited Director of Mobility Technology Group Inc. Supervisor of Wistron Green Energy Holding Company	65,895,129
Independent Director	Charles Kau	Master of Chemical Engineering, North Carolina State University Bachelor of Chemistry, National Taiwan University Chairman of Inotera Memories, Inc. President of Nanya Technology Corporation	Independent Director of Wiwynn Corporation Chairman of Ion Electronic Materials co., Ltd. Chairman of Xtek semiconductor (Huangshi) Co., Ltd. Independent Director of Hauman Technologies Corporation Independent Director of Rockchip Electronics Co., Ltd.	0

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
			Independent Director of WUS Printed Circuit (Kunshan) Co., Ltd. Independent Director of Aswater Advanced Envirotech Ltd.	
Independent Director	Simon Dzeng (Note 2)	Ph.D. in Accounting and MBA, Drexel University Bachelor of Business Administration, College of Law, National Taiwan University Vice President of Mega Financial Holding Company Ltd. Chairman of Mega Bills Finance Co., Ltd. Senior Vice President of China Development Financial Holding Corp. and President of China Development Industrial Bank	Independent Director of Wiwynn Corporation Chairman of Hopewell Asset Management, Inc. Chairman of Hopewell Investments, Inc. Chairman of Capstone Investments, Inc. Independent Director of Waffer Technology Corporation Independent Director of Ion Electronic Materials co., Ltd. Director of Jinwen University of Science and Technology Supervisor of Phalanx Biotech Group	0
Independent Director	Jaclyn Tsai	Bachelor of Laws, National Taiwan University Judge of Yilan District Court, Changhua District Court, Taoyuan District Court, and Taipei Shilin District Court General Counsel, IBM Greater China Group Minister without Portfolio, Executive Yuan (Cabinet)	Independent Director of Wiwynn Corporation Co-Founder of Lee Tsai & Partners, Attorneys-at-Law Independent Director of DaChan Food (Asia) Limited (Hong Kong) Independent Director of Dachan Great Wall Group Director of Chenbro Micom Co., Ltd. Director of JPC connectivity Inc. Director of UNIC TECHNOLOGY CORP. Director of Aswater Advanced Envirotech Ltd. Director of iKala Interactive Media Inc. Director of SimpleInfo Content Co., Ltd.	0

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
			Supervisor of AI Foundation Director of K.T. LEE Foundation of Science and Technology Director of Foundation for Clean Production and Regional Development Honorary Chairwoman of Taiwan Women on Boards Association Honorary Chairwoman of Taiwan FinTech Association Chairwoman of Asia Fintech Alliance Executive Director of Monte Jade Science & Technology Association of Taiwan Executive Supervisor of Taiwan Impact Investing Association	
Independent Director	Jian-Jang Huang	Ph.D. in Electrical Engineering, University of Illinois Master of science in Photonics and Optoelectronics, Graduate Institute of Photonics and Optoelectronics, National Taiwan University Bachelor of Science in Electrical Engineering, National Taiwan University Associate Dean, College of Electrical Engineering, National Taiwan University Chair and Professor, Graduate Institute of Photonics and Optoelectronics, National Taiwan University	Independent Director of Wiyynn Corporation Associate Dean, College of Electrical Engineering, National Taiwan University Professor, Graduate Institute of Photonics and Optoelectronics, National Taiwan University Independent Director of Nien Made Enterprise Co., Ltd.	0
Independent Director	Ching-Yi Chang	Ph.D. in Business Administration, Shanghai Jiao Tong University Master of Business Administration, National	Founder and Chairman of CID Group Ltd. Chairman and Chief Strategy Officer of LandMark Optoelectronics	0

Title	Name	Education/Experience	Current Position	Shareholdings (Note 1)
		Chengchi University Founder and Chairman of CID Group Ltd. Chairman and Chief Strategy Officer of LandMark Optoelectronics Corporation	Corporation Director of Eurocharm Holdings Co., Ltd. Director of Taiflex Scientific Co., Ltd. Director of Entire Technology Co., Ltd. Director of NANKANG RUBBER TIRE CORP., LTD. Independent Director of JETWAY INFORMATION CO., LTD.	

Note 1: Shareholdings as of March 26, 2026 (the Last Registration Date)

Note 2: Although Mr. Simon Dzung has served three consecutive terms as an Independent Director of the Company, his extensive experience in accounting, finance, consultancy, and academia enables him to provide professional expertise and invaluable insights. The Company proposes to continue leveraging his expertise to provide strategic recommendations and strengthen oversight functions; therefore, he is nominated as a candidate for Independent Director in this election.

5. Please vote.

Ratification Items and Discussion Items

Item 1

Proposal : Discussion of amendments to the “Articles of Incorporation”.

(Proposed by the Board of Directors)

Explanation :

1. In order to support the needs of future operational development and strengthen the capital structure, it is proposed to increase the authorized capital of the Company. Accordingly, an amendment to certain articles of the “Articles of Incorporation” is proposed. Please refer to Attachment 3, page 45 for the before and after revision chart.
2. Submission for discussion.

Item 2

Proposal : Ratification of the Business Report and Financial Statements of 2025.

(Proposed by the Board of Directors)

Explanation :

1. The Company’s 2025 Business Report and Financial Statements (including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows) have been approved by the Board of Directors and reviewed by the Audit Committee. (Please refer to Attachment 1, pages 26-43.)
2. Submission for ratification.

Item 3

Proposal : Ratification of the proposal for distribution of 2025 profits.

(Proposed by the Board of Directors)

Explanation :

1. The undistributed retained earnings at the beginning of 2025 amounted to NT\$24,001,882,027. After adding the net income for 2025 of NT\$51,118,163,175, and deducting the legal reserve of NT\$5,109,748,018 and the remeasurements of defined benefit obligations of NT\$20,683,000, the total retained earnings available for distribution for 2025 are estimated at NT\$69,989,614,184. The dividend distribution is calculated based on 185,840,791 outstanding shares as of the date of the Board of Directors' resolution. It is proposed to distribute shareholder dividends and bonuses totaling NT\$30,663,730,515, consisting of stock dividends of NT\$3,716,815,820 (NT\$20 per share) and cash dividends of NT\$26,946,914,695 (NT\$145 per share).
2. Upon the adoption of the resolution at the Shareholders’ Meeting, the Board of Directors shall be authorized to set the ex-rights and ex-dividend record dates, and other relevant matters.
3. Prior to the ex-rights and ex-dividend record dates, should there be any amendment to laws or regulations, or any change in the number of the Company’s outstanding common shares (i.e. repurchasing the Company’s shares for transfer or cancellation, capital increase by cash, issuance of Restricted Stock Awards, the issuance of new common shares for cash to sponsor the issuance of GDR, the conversion of domestic and overseas unsecured convertible bonds into common shares etc.), resulting in a change in the dividend distribution rates, the Board of Directors is fully authorized to handle such adjustments and all related matters.

4. Profit Appropriation Statement for 2025, please refer to Attachment 4, page 46.
5. Submission for ratification.

Item 4

Proposal : Discussion of Capitalization of Retained Earnings through Issuance of New Shares.
(Proposed by the Board of Directors)

Explanation :

1. In consideration of future business development needs, it is proposed that NT\$3,716,815,820 be appropriated from the 2025 distributable earnings for the distribution of stock dividends. This will involve the issuance of 371,681,582 new shares through the capitalization of earnings, with a par value of NT\$10 per share.
2. The stock dividends shall be distributed to the shareholders recorded in the shareholders' register on the record date in proportion to their respective shareholdings, at a rate of 2,000 bonus shares for every 1,000 shares held. Shareholders whose fractional shares are less than one full share may, within five days from the book closure date, register with the Company's stock transfer agent to consolidate such shares into whole shares. Any remaining fractional shares will be paid in cash at par value (rounded down to the nearest NT dollar). The Shareholders' Meeting is proposed to authorize the Chairperson to arrange for specific persons to subscribe to such fractional shares at par value.
3. The rights and obligations of the new shares to be issued in this capital increase shall be the same as those of the existing issued shares. Upon the approval of the Shareholders' Meeting and the competent authorities, the Board of Directors is authorized to set the record date.
4. Should there be any changes to the number of the Company's outstanding shares due to other factors, resulting in an adjustment to the distribution rate, it is proposed to the Shareholders' Meeting that the Board of Directors be authorized to adjust such rate at its full discretion.
5. If any matters pertaining to this capital increase require amendment due to changes in laws and regulations or instructions from the competent authorities, it is proposed that the Shareholders' Meeting authorize the Board of Directors to handle such matters at its full discretion.
6. Submission for discussion.

Item 5

Proposal : Discussion of the first issuance of 2026 Restricted Stock Awards.
(Proposed by the Board of Directors)

Explanation :

1. To attract and retain professional talent essential to the Company's operations, incentivize employee engagement and performance, enhance employees' sense of identification and cohesion with the Company, and thereby promote the Company's long-term development, the Company proposes to issue Restricted Stock Awards (RSA) in accordance with Paragraph 9 of Article 267 of the Company Act, Article 22 of the Securities and Exchange Act, and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" promulgated by the Financial Supervisory Commission.
2. The Restricted Stock Awards proposed for this issuance shall be filed with the competent authorities, in one or multiple installments, within one year from the date of the Shareholders' Meeting resolution. Within two years from the date the notification of the filing's effectiveness reaches the Company, the shares may be issued in one or multiple installments based on actual needs. The Chairperson is authorized to determine the actual date of issuance.
3. The details of the Restricted Stock Awards to be issued are as follows:

- (1) Total amount of issuance: The total amount of the issuance is NT\$12,000,000, with a par value of NT\$10 per share, totaling 1,200,000 shares.
- (2) Terms and conditions of issuance:
 - A. Issuance price: This issuance is made on a gratis basis, with an issue price of NT\$0 per share.
 - B. Type of shares to be issued: New common shares of the Company.
 - C. Vesting conditions: Eligible employees are those who meet the comprehensive indicators, including years of service and performance criteria, as prescribed in the Issuance Rules of the Restricted Stock Awards.
 - D. Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance: In the event that the vesting conditions are not met, all Restricted Stock Awards shall be recovered by the Company in their entirety and subsequently canceled. All other matters shall be handled in accordance with the Issuance Rules established by the Company.
- (3) Eligibility and number of shares allotted to employees:
 - A. Eligibility is limited to full-time regular employees of the Company and its domestic or overseas controlled companies or subsidiaries who are in service prior to the issuance date of the Restricted Stock Awards.
 - B. After one year has elapsed from the date on which an employee is granted Restricted Stock Awards (i.e., the capital increase record date), and provided that the employee remains in service on each vesting date, the number of shares to be vested shall be determined within the total number available for grant based on the Company-wide performance indicators for that year, and allocated in accordance with the results of the employee's Individual performance evaluation indicators, as set forth below:
 - (a) Company-wide performance indicators:

The following weightings are established based on the Company's consolidated financial statements for the most recent fiscal year or the most recent period, as audited or reviewed by certified public accountants, as of the end of the applicable vesting period. However, in the event of significant international or industrial changes that materially affect the Company, the performance indicators or payout ratios may be adjusted upon proposal by the Compensation Committee and approval by the Board of Directors. The performance conditions are as follows:

Operational Performance Indicators	Target Criteria	Weightings
Consolidated Operating Income	The Company's consolidated operating income exceeds that of the immediately preceding year, or exceeds the average consolidated operating income of the preceding three years.	45%
Consolidated Gross Profit	The Company's consolidated gross profit exceeds that of the immediately preceding year, or exceeds the average consolidated gross profit of the preceding three years.	45%
ESG Performance Indicator	The Company's annual sustainability governance rating remains within the top three tiers or the top 35%	10%

- (b) Individual performance evaluation indicators:

Employees who, after being granted Restricted Stock Awards, remain in service on each vesting date and meet both the Company-wide performance indicators and Individual performance evaluation indicators established by the Company, shall be eligible to vest in their shares over a three-year period following the issuance date. The maximum number of shares that may vest each year is: 30% after one year has elapsed from the issuance date, 30% after two years have elapsed, and 40% after three years have elapsed. To satisfy the individual performance evaluation indicators, an employee's rating for the most recent fiscal year prior to each vesting date must be B+ or above (inclusive), or an equivalent rating under the Company's appraisal system, and the employee must have

achieved the performance standards agreed upon between the Company and the employee. If an employee's primary position or responsibilities are adjusted, the Company reserves the right to adjust the number of shares granted accordingly.

C. The number of shares allocated shall be rounded and issued in units of 100 shares.

- (4) The necessary reason for the current issuance of RSA: To attract and retain the professional talent required for the Company's operations, incentivize employee engagement, bolster employees' sense of belonging, and thereby promote the mutual interests of the Company and its shareholders.
 - (5) Calculated expense amount: Based on the closing price of NT\$4,060 per share on the day preceding the third Board of Directors' meeting of 2026, the total estimated expensed amount, assuming all vesting conditions are fully met, is NT\$4,872,000 thousand. The estimated annual expensed amounts for the years 2026 through 2029 are NT\$609,000 thousand, NT\$1,461,600 thousand, NT\$1,664,600 thousand, and NT\$1,136,800 thousand, respectively.
 - (6) Dilution of the Company's earnings per share (EPS) and other matters affecting shareholder's equity: Based on the Company's current 185,840,791 outstanding shares, plus 371,681,582 shares issued through capitalization of retained earnings, bringing the total to 557,522,373 shares, the estimated impact on earnings per share for the years 2026 through 2029 is approximately NT\$1.09, NT\$2.62, NT\$2.99, and NT\$2.04, respectively. In view of the overall assessment above, the dilutive effect on the Company's future earnings per share is considered limited, and there should be no material impact on existing shareholders' equity.
4. For the Issuance Rules of the 2026 first Restricted Stock Awards, please refer to Attachment 5, pages 47-50.
 5. If any changes to the current issuance of Restricted Stock Awards are required by the competent authorities, it is proposed that the Shareholders' Meeting authorize the Chairperson with full power to handle all related matters.
 6. The Restricted Stock Awards issued may be deposited in a security trust account.
 7. Regarding the Restricted Stock Awards to be issued, any relevant restrictions, key covenants, or matters not addressed herein shall be governed by applicable laws and regulations, as well as the issuance rules established by the Company.
 8. Submission for discussion.

Item 6

Proposal : Discussion of the issuance of new common shares for cash to sponsor the issuance of GDR and/or the issuance of new common shares for cash through public offering and/or the issuance of new common shares for cash through private placement and/or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement.
(Proposed by the Board of Directors)

Explanation :

1. Fundraising purpose and size:
To meet funding needs for purchasing overseas materials, repaying debt, replenishing working capital, investing abroad, or other needs for future development and to strengthen the Company's competitiveness, it is proposed that the Shareholders' Meeting authorize the Board of Directors—to issue no more than 18,000 thousand shares, depending on market conditions and the Company's needs—to select the appropriate timing and fundraising instruments, and to proceed in accordance with applicable laws and with one or a combination of the methods of the principles of the fundraising methods set forth below.
2. Fundraising methods and handling principles:
 - (1) Issuance of new common shares for cash to sponsor the issuance of GDR
 - A. Pursuant to the current provisions of the "Self-Regulatory Rules of Underwriter Members

Governing the Counseling of Issuing Companies in Raising and Issuing Securities" (the "Self-Regulatory Rules") of the Taiwan Securities Association, the issuance price of the new common shares issued for cash to sponsor the issuance of GDR shall not be lower than the closing price of the Company's common shares on the Pricing Date, or 90% of the simple arithmetic average of the closing prices for the one, three, or five business days prior to the Pricing Date, after adjustment for any ex-rights (due to stock dividends or capital reduction) and ex-dividend effects. However, should there be any changes in relevant domestic laws or regulations, the pricing method may be adjusted accordingly. In view of the frequent and severe short-term fluctuations in domestic stock prices, the Chairperson is authorized to determine the actual issuance price within the aforementioned range, in accordance with international practices and with reference to international capital markets, domestic market prices, and the results of the book-building process, in consultation with the securities underwriter. This is intended to enhance the receptivity of overseas investors; therefore, the method for determining the issuance price is deemed reasonable.

- B. With no more than 18,000 thousand new common shares to be issued for cash to sponsor the issuance of GDR, the maximum dilution to existing shareholders' equity is estimated at 9.69%. However, the benefits of this capital increase are expected to enhance the Company's competitiveness and benefit shareholders in the long run. Furthermore, the determination of the GDR issuance price is based on the fair market value of the common shares on the domestic stock exchange. Existing shareholders may still purchase common shares in the domestic market at a price close to the GDR issuance price without bearing exchange rate or liquidity risks, thereby safeguarding the interests of existing shareholders.
 - C. In accordance with the law, 10% to 15% of the new common shares shall be reserved for subscription by the Company's employees. As for the remaining 85% to 90%, it is proposed that the Shareholders' Meeting approve the waiver of preemptive rights by existing shareholders, pursuant to Article 28-1 of the Securities and Exchange Act, and that such shares be fully allocated for public issuance in the form of GDR. Any portion of the shares reserved for employees that remains unsubscribed or is not fully taken up shall be authorized to the Chairperson to either place such shares with specific persons for subscription or include them in the underlying securities for the GDR issuance, as required by market conditions.
- (2) Issuance of new common shares for cash through public offering
- A. The par value of each share in this cash capital increase is NT\$10. The actual issuance price shall be determined by the Chairperson in consultation with the underwriter(s), pursuant to the relevant provisions of the Self-Regulatory Rules and based on the market conditions at the time of issuance. The issuance shall proceed upon reporting to and filing with the competent authorities for record.
 - B. For the portion of the public offering conducted through the issuance of new common shares via cash capital increase, the Board of Directors is proposed to be authorized to select one of the following two sales methods:
 - (a) In accordance with Article 267 of the Company Act, 10% to 15% of the new common shares shall be reserved for subscription by employees. For the remaining 85% to 90%, it is proposed that the Shareholders' Meeting approve the waiver of preemptive rights by existing shareholders, pursuant to Article 28-1 of the Securities and Exchange Act, and that such shares be fully allocated for public offering via bookbuilding. Any portion of shares waived or unsubscribed by employees shall be authorized to the Chairperson to place with specific persons at the issuance price.
 - (b) In accordance with Article 267 of the Company Act, 10% to 15% of the new common shares shall be reserved for subscription by employees, and 10% shall be allocated for public offering pursuant to Article 28-1 of the Securities and Exchange Act. The remaining 75% to 80% shall be subscribed by existing shareholders in proportion to their shareholdings as recorded on the subscription record date. Any portion of shares waived

or unsubscribed by employees or existing shareholders shall be authorized to the Chairperson to place with specific persons at the issuance price.

(3) The issuance of new common shares for cash through private placement or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement

A. Basis and Reasonableness of the Pricing:

(a) The issuance price of the privately placed common shares shall not be lower than 85% of the reference price. The reference price shall be the higher of the prices calculated using the following two methods:

i. The simple arithmetic average of the closing prices of the Company's common shares for either the one, three, or five business days preceding the pricing date, after deducting any ex-rights and ex-dividend effects, and adding back any capital reduction ex-rights effects.

ii. The simple arithmetic average of the closing prices of the Company's common shares for the thirty business days preceding the pricing date, after deducting any ex-rights and ex-dividend effects, and adding back any capital reduction ex-rights effects.

(b) It is proposed that the Shareholders' Meeting authorize the Board of Directors to determine the pricing date, actual reference price, and actual issue price within the percentage range approved by the Shareholders' Meeting, while considering market conditions, objective factors, and the status of negotiations with specific persons in the future. The determination of the private placement price shall comply with the regulations of the competent authorities and reference the aforementioned prices. Given the three-year transfer restriction on private placement securities under the Securities and Exchange Act, the pricing is considered reasonable.

B. The method to determine specific persons:

The selection of specific persons shall comply with Article 43-6 of the Securities and Exchange Act and relevant rulings. The primary consideration will be given to strategic investors who can provide direct or indirect benefits to the Company's future operations and share the Company's business philosophy. As the Company has not yet identified any specific persons, it is proposed that the Shareholders' Meeting fully authorize the Board of Directors to handle all matters regarding the determination of such persons.

C. The necessity of private placement:

(a) The Company plans to introduce strategic investors to enhance its future competitiveness.

Given that private placement securities are subject to a three-year transfer restriction, this will ensure a long-term cooperative relationship between the Company and its strategic partners. To improve the timeliness and flexibility of fund-raising, the Company proposes to raise capital through private placement from specific persons.

(b) The amount of private placement: The private placement shall be conducted within the limit of no more than 18,000 thousand common shares.

(c) Purpose of the Private Placement and Expected Benefits: In order to expand operational scale and introduce strategic investors, the Company will conduct the private placement in a single or multiple tranches (not exceeding three tranches), depending on market conditions and the status of negotiations with specific persons. The funds raised will be used for purchasing overseas materials, repaying debt, replenishing working capital, investing abroad, or other needs for future development. Each issuance is expected to enhance competitiveness, strengthen the shareholder structure, and expand the scale of operations, which should have a positive impact on shareholders' equity.

3. Purpose of fundraising, schedule for utilization of funds, and expected benefits: The funds raised are expected to be used for purchasing overseas materials, repaying debt, replenishing working capital, investing abroad, or other needs for future development. The execution of this plan is expected to strengthen the Company's competitiveness, enhance operational efficiency, and bolster its financial structure, which will also have a positive impact on shareholders' equity.

4. It is proposed that the Shareholders' Meeting authorize the Board of Directors to determine, adjust,

and implement the main contents of the issuance plans—including the issuance of new common shares for cash to sponsor the issuance of GDR, the issuance of new common shares for cash through public offering, the issuance of new common shares for cash through private placement or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement. Such authorization covers the actual issue price, number of shares, terms and conditions, private placement amount, capital increase record date, project items, scheduled progress, anticipated benefits, and all other matters related to the issuance plans based on market conditions. The Board of Directors is also fully authorized to handle any necessary revisions resulting from instructions by the competent authorities, operational evaluations, or changes in objective circumstances.

5. The issuance of new common shares for cash to sponsor the issuance of GDR, the issuance of new common shares for cash through public offering, the issuance of new common shares for cash through private placement or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement shall all be issued or delivered in scripless form. Except for the three-year transfer restrictions on private placement securities pursuant to Article 43-8 of the Securities and Exchange Act, the rights and obligations of the common shares newly issued or privately placed shall be the same as those of the Company's existing issued common shares.
6. In addition to the aforementioned scope of authorization or as required by laws and regulations, it is proposed to authorize the Chairperson or the Chairperson's designee, on behalf of the Company, to handle all matters relating to, and sign all agreements and documents in connection with, the issuance of new common shares for cash to sponsor the issuance of GDR, the issuance of new common shares for cash through public offering, the issuance of new common shares for cash through private placement or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement.
7. For any matters not stipulated herein, it is proposed that the Shareholders' Meeting fully authorize the Board of Directors to handle such matters in accordance with relevant laws and regulations.
8. Submission for discussion.

Item 7

Proposal : Discussion of amendments to the “Rules and Procedures of Shareholders’ Meeting”.
(Proposed by the Board of Directors)

Explanation :

1. In response to the amendment of laws and regulations, it is proposed to make amendments to the “Rules and Procedures of Shareholders’ Meeting”. Please refer to Attachment 6, page 51 for the before and after revision chart.
2. Submission for discussion.

Item 8

Proposal : Discussion of the release of non-compete restrictions on newly-elected directors and their corporate representatives.
(Proposed by the Board of Directors)

Explanation :

1. Pursuant to Article 209 of the Company Act, “A director who does anything for himself or on behalf of another person that is within the scope of the Company’s business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.”
2. To leverage the expertise and relevant experience of the Directors, pursuant to Article 209 of the Company Act, it is proposed to release the newly-elected Directors and their corporate representatives from non-compete restrictions regarding their concurrent positions in other

enterprises that operate within a business scope similar to that of the Company as defined in its Articles of Incorporation.

3. For details regarding the concurrent positions held by the candidates for Directors and Independent Directors, please refer to Attachment 7, pages 52-53.
4. Submission for discussion.

Voting by Poll

Extemporany Motion

Adjournment

Wiwynn Corporation Business Report

In 2025, benefiting from the global evolution of artificial intelligence (AI) technology, the data center market is rapidly expanding. Meanwhile, the whole world is facing the risk of supply chain changes due to intensified geopolitical shifts, where global industries experience of both challenges and opportunities. For Wiwynn, we uphold the core values of "Excellence, Pioneering, Team Spirit, Agility and Integrity," and this year marks a simultaneous rise in growth and depth of transformation. We have achieved excellence in operational performance, deepening AI and cloud data center computing technologies, and sustainable governance.

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

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

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

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

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

In addition, Wiwynn also makes every effort to enhance production efficiency by utilizing

【 Attachment 1 】

automation and smart manufacturing technology. Through global logistics optimization, Wiwynn reduces operational risks and makes capacity allocation more flexible to meet customers' regional production needs.

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

With outstanding performance, Wiwynn has continued to receive recognitions from authoritative institutions both domestically and internationally. Wiwynn has not only maintained its position in the DJSI World Index Global Top 10% but also received the BSI ESG Excellence Award, TCSA's Taiwan Top 100 Sustainability Exemplary Award and Platinum Award for Sustainability Report, the MOENV (the Ministry of Environment) Circular Economy Excellent Awards- Gold , and PwC's Sustainability Impact Gold Award-Ecological Conservation Award and Social Inclusion Award, fully demonstrating Wiwynn's influence in corporate governance and ecological co-prosperity.

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

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

Chairperson:
Emily Hong

President:
William Lin

Accounting Officer:
Wenifred Wen



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

Independent Auditors' Report

To the Board of Directors of Wiyynn Corporation:

Opinion

We have audited the financial statements of Wiyynn Corporation (“the Company”), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

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

1. The accuracy of the timing of revenue recognition

Refer to note 4(n) "Revenue" and note 6(s) to the financial statements for the disclosure of revenue recognition.

Description of key audit matter

The sales of products from the Company are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition the period surrounding the reporting date. Hence, the accuracy of the timing of revenue recognition during these periods is one of our key audit matters.



How the matter was addressed in our audit

Our principle audit procedures included:

- Understanding the types of revenue, contract contents and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customers.
- As well as testing the design, operation and implantation of the effectiveness of internal control on revenue recognition.
- Furthermore, we also selected some samples of transaction records of sales within the balance sheet date in order to obtain the related transaction documents to evaluate the appropriateness of timing of recognition.

2. Valuation for slow-moving inventories

Please refer to note 4(g) for "Inventories", note 5 for "Significant accounting assumptions and judgments, and major sources of estimation uncertainty", as well as note 6(f) for the disclosure of valuation of inventory.

Description of key audit matter

In order to meet the rapid development of the cloud computing industry and shipping demands, the Company has increased its stock volume, which requires the management to use its subjective judgment in valuating the slow-moving inventories. Therefore, the valuation for slow-moving inventories has been identified as one of our key audit matters.

How the matter was addressed in our audit

Our principal audit procedures included:

- Understanding the policies adopted by the management in valuating the slow-moving inventories.
- Assessing the historical reasonableness of the management's estimates on inventory provisions.
- Selecting samples to verify the accuracy of the inventory aging report.
- Evaluating the appropriateness of management's methodology to determine inventory reserve percentages; as well as recalculating the inventory reserve for the application of the reserve percentages with the inventory aging categories.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.



Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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



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

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

The engagement partners on the audit resulting in this independent auditors' report are Chen, Ya-Ling and Huang, Ming-Hung.

KPMG

Taipei, Taiwan (Republic of China)

February 26, 2026

Notes to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Wiwynn Corporation

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 44,368,295	17	41,922,433	28	2100	Short-term borrowings (note 6(l))	\$ 36,279,452	14	-	-
1170	Accounts receivable, net (notes 6(d) and (s))	35,474,351	13	11,373,983	8	2130	Contract liabilities-current (note 6(s))	6,017,080	2	5,667,154	4
1180	Accounts receivable-related parties, net (notes 6(d), (s) and 7)	78,582,242	30	17,384,626	12	2170	Notes payable and accounts payable	3,342,084	1	9,907,468	7
1200	Other receivables (note 6(e))	-	-	22,625	-	2180	Accounts payable-related parties (note 7)	34,040,812	13	4,416,958	3
1210	Other receivables-related parties (notes 6(e) and 7)	3,919,673	2	764,781	-	2200	Other payables (note 6(t))	12,780,985	5	6,571,504	4
130X	Inventories (note 6(f))	11,732,983	4	12,023,768	8	2220	Other payables-related parties (note 7)	1,474,761	1	1,543,489	1
1470	Other current assets (note 6(k))	961,766	-	585,412	-	2230	Current tax liabilities	9,096,524	4	4,150,019	3
	Total current assets	<u>175,039,310</u>	<u>66</u>	<u>84,077,628</u>	<u>56</u>	2280	Lease liabilities-current (notes 6(n) and 7)	230,018	-	350,569	-
Non-current assets:						2321	Current portion of bonds payable (note 6(m))	2,224,105	1	4,725,000	3
1510	Financial assets at fair value through profit or loss-non-current (note 6(b))	207,098	-	388,082	-	2322	Current portion of long-term borrowings (note 6(l))	1,500,000	-	-	-
1517	Financial assets at fair value through other comprehensive income-non-current (note 6(c))	793,642	-	-	-	2399	Other current liabilities	473,192	-	147,082	-
1550	Investments accounted for using equity method (notes 6(g) and 7)	82,779,890	32	59,361,979	39		Total current liabilities	<u>107,459,013</u>	<u>41</u>	<u>37,479,243</u>	<u>25</u>
1600	Property, plant and equipment (notes 6(h), 7 and 9)	550,997	-	2,149,213	2	Non-current liabilities:					
1755	Right-of-use assets (notes 6(i) and 7)	1,919,738	1	2,364,754	2	2500	Financial liabilities at fair value through profit or loss-non-current (notes 6(b) and (m))	-	-	97,728	-
1780	Intangible assets (notes 6(j) and 7)	131,584	-	146,467	-	2530	Bonds payable (note 6(m))	18,553,245	7	20,503,745	14
1840	Deferred tax assets (note 6(p))	2,309,714	1	1,360,096	1	2540	Long-term borrowings (note 6(l))	9,431,400	4	1,500,000	1
1990	Other non-current assets (notes 6(k), (o) and 8)	184,175	-	472,278	-	2570	Deferred tax liabilities (note 6(p))	2,504,495	1	740,713	-
	Total non-current assets	<u>88,876,838</u>	<u>34</u>	<u>66,242,869</u>	<u>44</u>	2580	Lease liabilities-non-current (notes 6(n) and 7)	1,314,953	-	1,782,990	1
						2645	Guarantee deposits received	280	-	13,244	-
							Total non-current liabilities	<u>31,804,373</u>	<u>12</u>	<u>24,638,420</u>	<u>16</u>
							Total liabilities	<u>139,263,386</u>	<u>53</u>	<u>62,117,663</u>	<u>41</u>
						Equity (notes 6(g), (m), (o), (p) and (q)):					
						3110	Common shares	1,858,408	1	1,858,408	1
						3200	Capital surplus	37,006,591	14	37,006,591	25
						3300	Retained earnings	83,090,797	31	45,745,536	31
						3400	Other equity	2,696,966	1	3,592,299	2
							Total equity	<u>124,652,762</u>	<u>47</u>	<u>88,202,834</u>	<u>59</u>
							Total liabilities and equity	<u>\$ 263,916,148</u>	<u>100</u>	<u>150,320,497</u>	<u>100</u>
	Total assets	<u>\$ 263,916,148</u>	<u>100</u>	<u>150,320,497</u>	<u>100</u>						

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Wiwynn Corporation

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(s) and 7)	\$ 283,802,370	100	134,847,011	100
5000	Operating costs (notes 6(f), (h), (i), (j), (n), (o), (t), 7 and 12)	<u>214,905,988</u>	<u>76</u>	<u>100,233,660</u>	<u>74</u>
	Gross profit from operations	68,896,382	24	34,613,351	26
5910	Unrealized profit from sales	<u>(1,139,694)</u>	<u>-</u>	<u>(770,657)</u>	<u>-</u>
	Net gross profit	<u>67,756,688</u>	<u>24</u>	<u>33,842,694</u>	<u>26</u>
	Operating expenses (notes 6(d), (h), (i), (j), (n), (o), (t), 7 and 12):				
6100	Selling expenses	499,857	-	410,449	-
6200	Administrative expenses	3,113,452	1	1,717,230	2
6300	Research and development expenses	9,333,017	3	5,945,989	5
6450	Expected credit (gain) loss	<u>(10,500)</u>	<u>-</u>	<u>10,500</u>	<u>-</u>
	Total operating expenses	<u>12,935,826</u>	<u>4</u>	<u>8,084,168</u>	<u>7</u>
	Net operating income	<u>54,820,862</u>	<u>20</u>	<u>25,758,526</u>	<u>19</u>
	Non-operating income and expenses (notes 6(g), (h), (j), (m), (n), (u) and 7):				
7100	Interest income	659,764	-	829,839	1
7020	Other gains and losses	3,888,661	1	819,227	-
7050	Finance costs	<u>(1,531,669)</u>	<u>-</u>	<u>(332,964)</u>	<u>-</u>
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	<u>6,153,007</u>	<u>2</u>	<u>1,331,129</u>	<u>1</u>
	Total non-operating income and expenses	<u>9,169,763</u>	<u>3</u>	<u>2,647,231</u>	<u>2</u>
7900	Income before tax	63,990,625	23	28,405,757	21
7950	Income tax expense (note 6(p))	<u>12,872,462</u>	<u>5</u>	<u>5,629,589</u>	<u>4</u>
	Net income	<u>51,118,163</u>	<u>18</u>	<u>22,776,168</u>	<u>17</u>
8300	Other comprehensive income (notes 6(c), (g), (o), (p) and (q)):				
8310	Components of other comprehensive income that will not be reclassified to profit or loss:				
8311	Losses on remeasurements of defined benefit plans	(20,588)	-	(19,203)	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	502,012	-	-	-
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(95)	-	-	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>(100,402)</u>	<u>-</u>	<u>(3,861)</u>	<u>-</u>
	Total components of other comprehensive income (loss) that will not be reclassified to profit or loss:	<u>380,927</u>	<u>-</u>	<u>(23,064)</u>	<u>-</u>
8360	Components of other comprehensive income that will be reclassified to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	(1,291,225)	-	2,283,814	2
8370	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(5,718)	-	(1,795)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(1,296,943)</u>	<u>-</u>	<u>2,282,019</u>	<u>2</u>
8300	Other comprehensive income	<u>(916,016)</u>	<u>-</u>	<u>2,258,955</u>	<u>2</u>
8500	Total comprehensive income	<u>\$ 50,202,147</u>	<u>18</u>	<u>25,035,123</u>	<u>19</u>
	Earnings per share (expressed in New Taiwan dollars) (note 6(r))				
9750	Basic earnings per share	<u>\$ 275.06</u>		<u>126.57</u>	
9850	Diluted earnings per share	<u>\$ 265.54</u>		<u>122.46</u>	

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

Wiwynn Corporation

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings					Other equity		Total equity
	Common shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains from financial assets measured at fair value through other comprehensive income	
Balance on January 1, 2024	\$ 1,748,408	8,839,619	4,512,302	25,823,443	30,335,745	1,310,280	-	42,234,052
Appropriation and distribution of retain earnings:								
Legal reserve	-	-	1,203,823	(1,203,823)	-	-	-	-
Cash dividends	-	-	-	(7,343,313)	(7,343,313)	-	-	(7,343,313)
Net income	-	-	-	22,776,168	22,776,168	-	-	22,776,168
Other comprehensive income	-	-	-	(23,064)	(23,064)	2,282,019	-	2,258,955
Total comprehensive income	-	-	-	22,753,104	22,753,104	2,282,019	-	25,035,123
Cash subscription	110,000	26,958,032	-	-	-	-	-	27,068,032
Recognition of equity component of convertible bonds issued	-	1,164,711	-	-	-	-	-	1,164,711
Changes in equity of associates and joint ventures accounted for using equity method	-	44,229	-	-	-	-	-	44,229
Balance on December 31, 2024	\$ 1,858,408	37,006,591	5,716,125	40,029,411	45,745,536	3,592,299	-	88,202,834
Appropriation and distribution of retain earnings:								
Legal reserve	-	-	2,275,310	(2,275,310)	-	-	-	-
Cash dividends	-	-	-	(13,752,219)	(13,752,219)	-	-	(13,752,219)
Net income	-	-	-	51,118,163	51,118,163	-	-	51,118,163
Other comprehensive income	-	-	-	(20,683)	(20,683)	(1,296,943)	401,610	(916,016)
Total comprehensive income	-	-	-	51,097,480	51,097,480	(1,296,943)	401,610	50,202,147
Balance on December 31, 2025	\$ 1,858,408	37,006,591	7,991,435	75,099,362	83,090,797	2,295,356	401,610	124,652,762

See accompanying notes to financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Wiwynn Corporation
Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Income before tax	\$ 63,990,625	28,405,757
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	425,116	780,746
Amortization expense	209,086	162,972
Expected credit (gain) loss	(10,500)	10,500
Net gains on financial assets or liabilities at fair value through profit or loss	(147,345)	(14,894)
Interest expense	1,531,669	332,964
Interest income	(659,764)	(829,839)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(6,153,007)	(1,331,129)
Losses on disposal of property, plant and equipment	978	4,487
Losses on disposal of intangible assets	1,569	-
Prepayments for equipment reclassified as expenses	21	-
Lease modification gains	(1,504)	-
Gains on disposal of investments	-	(7,886)
Unrealized profit from sales	1,139,694	770,657
Total adjustments to reconcile profit	<u>(3,663,987)</u>	<u>(121,422)</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Increase) decrease in financial assets mandatorily measured at fair value through profit or loss-current	(23,468)	11,830
Increase in accounts receivable, net	(24,089,868)	(4,862,524)
Increase in accounts receivable-related parties, net	(61,197,616)	(11,241,503)
Decrease (increase) in other receivable	22,625	(22,410)
Increase in other receivable-related parties	(3,154,892)	(253,441)
Increase in inventories	(1,138,970)	(5,941,774)
Increase in other current assets	(411,975)	(51,548)
Increase in net defined benefit assets	(23,612)	(31,133)
Total changes in operating assets	<u>(90,017,776)</u>	<u>(22,392,503)</u>
Changes in operating liabilities:		
Increase (decrease) in contract liabilities-current	349,926	(282,872)
(Decrease) increase in notes and accounts payable	(800,344)	5,473,624
Increase (decrease) in accounts payable-related parties	29,623,854	(117,321)
Increase in other payable	6,487,264	1,644,544
(Decrease) increase in other payable-related parties	(68,728)	1,373,062
Increase (decrease) in other current liabilities	326,110	(151,635)
Total changes in operating liabilities	<u>35,918,082</u>	<u>7,939,402</u>
Total changes in operating assets and liabilities	<u>(54,099,694)</u>	<u>(14,453,101)</u>
Total adjustments	<u>(57,763,681)</u>	<u>(14,574,523)</u>
Cash inflow generated from operations	6,226,944	13,831,234
Interest received	665,197	805,062
Interest paid	(1,195,520)	(211,608)
Income taxes paid	(7,212,195)	(2,871,086)
Net cash flows (used in) from operating activities	<u>(1,515,574)</u>	<u>11,553,602</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets designated at fair value through other comprehensive income	(291,630)	-
Acquisition of financial assets designated at fair value through profit or loss	-	(406,518)
Proceeds from disposal of financial assets designated at fair value through profit or loss	254,069	-
Acquisition of investments accounted for using equity method	(19,701,636)	(19,597,800)
Acquisition of property, plant and equipment	(2,714,566)	(858,370)
Proceeds from disposal of property, plant and equipment	6,589	3,966
Increase in refundable deposits	(13,642)	-
Acquisition of intangible assets	(201,577)	(182,454)
Proceeds from disposal of intangible assets	1,335	-
Decrease (increase) in other non-current assets	60,917	(122,296)
Increase in prepayments for equipment	(400,275)	(457,461)
Other investing activities	(190)	-
Net cash used in investing activities	<u>(23,000,606)</u>	<u>(21,620,933)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	319,435,485	28,174,926
Decrease in short-term borrowings	(283,156,033)	(28,174,926)
Proceeds from issuing bonds	-	19,444,877
Repayments of bonds	(4,725,000)	(2,500,000)
Increase in long-term borrowings	9,431,400	-
Decrease in guarantee deposits received	-	(756)
Payment of lease liabilities	(271,591)	(414,943)
Cash dividends paid	(13,752,219)	(7,343,313)
Cash subscription	-	27,068,032
Net cash flows from financing activities	<u>26,962,042</u>	<u>36,253,897</u>
Net increase in cash and cash equivalents	<u>2,445,862</u>	<u>26,186,566</u>
Cash and cash equivalents at beginning of period	<u>41,922,433</u>	<u>15,735,867</u>
Cash and cash equivalents at end of period	<u>\$ 44,368,295</u>	<u>41,922,433</u>

See accompanying notes to financial statements.



安侯建業聯合會計師事務所

KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel	+ 886 2 8101 6666
傳真 Fax	+ 886 2 8101 6667
網址 Web	kpmg.com/tw

Independent Auditors' Report

To the Board of Directors of Wiyynn Corporation:

Opinion

We have audited the consolidated financial statements of Wiyynn Corporation and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

1. The accuracy of the timing of revenue recognition

Refer to note 4(n) "Revenue" and note 6(s) to the consolidated financial statements for the disclosure of revenue recognition.



Description of key audit matter

The sales of products from the Group are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition in the period surrounding the reporting date. Hence, the accuracy of the timing of revenue recognition during these periods is one of our key audit matters.

How the matter was addressed in our audit

Our principle audit procedures included:

- Understanding the types of revenue, contract contents and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customers.
- As well as testing the design, operation and implementation of the effectiveness of internal control on revenue recognition.
- Furthermore, we also selected some samples of transaction records of sales within the balance sheet date in order to obtain the related transaction documents to evaluate the appropriateness of timing of recognition.

2. Valuation for slow-moving inventories

Please refer to note 4(h) for "Inventories", note 5 for "Significant accounting assumptions and judgments, and major sources of estimation uncertainty" as well as note 6(f) for the disclosure of valuation of inventory.

Description of key audit matter

In order to meet the rapid development of the cloud computing industry and shipping demands, the Group has increased its stock volume, which requires the management to use its subjective judgment in valuating the slow-moving inventories. Therefore, the valuation for slow-moving inventories has been identified as one of our key audit matters.

How the matter was addressed in our audit

Our principal audit procedures included:

- Understanding the policies adopted by the management in valuating the slow-moving inventories.
- Assessing the historical reasonableness of the management's estimates on inventory provisions.
- Selecting samples to verify the accuracy of the inventory aging report.
- Evaluating the appropriateness of management's methodology to determine inventory reserve percentages; as well as recalculating the inventory reserve for the application of the reserve percentages with the inventory aging categories

Other Matter

Wiyynn Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.



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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chen, Ya-Ling and Huang, Ming-Hung.

KPMG

Taipei, Taiwan (Republic of China)
February 26, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Wiwynn Corporation and Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 89,933,848	27	48,328,503	25	2100	Short-term borrowings (note 6(l))	\$ 68,473,136	20	1,399,750	1
1170	Accounts receivable, net (notes 6(d) and (s))	75,725,957	23	37,619,778	20	2130	Contract liabilities-current (note 6(s))	6,017,080	2	5,667,154	3
1180	Accounts receivable-related parties, net (notes 6(d), (s) and 7)	1,162,537	-	29,014	-	2170	Notes payable and accounts payable	64,946,521	19	48,060,521	26
1200	Other receivables (note 6(e))	1,953	-	16,807	-	2180	Accounts payable-related parties (note 7)	14,419,109	4	5,524,973	3
1210	Other receivables-related parties (notes 6(e) and 7)	611,944	-	38,052	-	2200	Other payables (note 6(t))	10,332,745	3	5,190,316	3
130X	Inventories (notes 6(f) and 8)	136,257,029	40	86,211,320	45	2220	Other payables-related parties (note 7)	151,464	-	149,348	-
1479	Other current assets (note 6(k))	3,283,593	1	1,439,321	1	2230	Current tax liabilities	9,759,450	3	4,223,932	2
	Total current assets	<u>306,976,861</u>	<u>91</u>	<u>173,682,795</u>	<u>91</u>	2280	Lease liabilities-current (notes 6(n) and 7)	834,331	-	752,367	-
Non-current assets:						2321	Current portion of bonds payable (note 6(m))	2,224,105	1	4,725,000	2
1510	Financial assets at fair value through profit or loss-non-current (note 6(b))	499,146	-	567,424	-	2322	Current portion of long-term borrowings (note 6(l))	1,500,000	1	-	-
1517	Financial assets at fair value through other comprehensive income-non-current (note 6(c))	793,642	-	-	-	2399	Other current liabilities	995,657	-	671,053	-
1550	Investments accounted for using equity method (note 6(g))	84,170	-	141,860	-		Total current liabilities	<u>179,653,598</u>	<u>53</u>	<u>76,364,414</u>	<u>40</u>
1600	Property, plant and equipment (notes 6(h), 7 and 9)	20,848,426	6	9,163,225	5	2500	Financial liabilities at fair value through profit or loss-non-current (notes 6(b) and (m))	-	-	97,728	-
1755	Right-of-use assets (notes 6(i) and 7)	4,140,332	1	3,983,374	2	2530	Bonds payable (note 6(m))	18,553,245	5	20,503,745	11
1780	Intangible assets (notes 6(j) and 7)	229,159	-	174,348	-	2540	Long-term borrowings (note 6(l))	9,431,400	3	1,500,000	1
1840	Deferred tax assets (note 6(p))	2,548,432	1	1,487,438	1	2570	Deferred tax liabilities (note 6(p))	2,844,923	1	740,814	-
1990	Other non-current assets (notes 6(k), (o) and 8)	2,069,156	1	1,478,364	1	2580	Lease liabilities-non-current (notes 6(n) and 7)	3,053,116	1	3,256,049	2
	Total non-current assets	<u>31,212,463</u>	<u>9</u>	<u>16,996,033</u>	<u>9</u>	2645	Guarantee deposits received	280	-	13,244	-
							Total non-current liabilities	<u>33,882,964</u>	<u>10</u>	<u>26,111,580</u>	<u>14</u>
							Total liabilities	<u>213,536,562</u>	<u>63</u>	<u>102,475,994</u>	<u>54</u>
							Equity (notes 6(g), (m), (o), (p) and (q)):				
						3110	Common shares	1,858,408	1	1,858,408	1
						3200	Capital surplus	37,006,591	11	37,006,591	19
						3300	Retained earnings	83,090,797	24	45,745,536	24
						3400	Other equity	2,696,966	1	3,592,299	2
							Total equity	<u>124,652,762</u>	<u>37</u>	<u>88,202,834</u>	<u>46</u>
							Total liabilities and equity	<u>\$ 338,189,324</u>	<u>100</u>	<u>190,678,828</u>	<u>100</u>
	Total assets	<u>\$ 338,189,324</u>	<u>100</u>	<u>190,678,828</u>	<u>100</u>						

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Wiwynn Corporation and Subsidiaries

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan dollars, Except for Earnings Per Common Share)

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenue (notes 6(s) and 7)	\$ 950,663,310	100	360,541,104	100
5000 Operating costs (notes 6(f), (h), (i), (j), (n), (o), (t), 7 and 12)	872,209,287	92	323,140,697	90
Gross profit from operations	<u>78,454,023</u>	<u>8</u>	<u>37,400,407</u>	<u>10</u>
Operating expenses (notes 6(d), (h), (i), (j), (n), (o), (t), 7 and 12):				
6100 Selling expenses	1,768,017	-	1,269,542	-
6200 Administrative expenses	3,361,117	-	1,977,553	-
6300 Research and development expenses	9,417,892	1	6,043,881	2
6450 Expected credit (gain) loss	(10,514)	-	10,515	-
Total operating expenses	<u>14,536,512</u>	<u>1</u>	<u>9,301,491</u>	<u>2</u>
Net operating income	<u>63,917,511</u>	<u>7</u>	<u>28,098,916</u>	<u>8</u>
Non-operating income and expenses (notes 6(b), (g), (h), (i), (j), (m), (n), (u) and 7):				
7100 Interest income	1,112,396	-	1,219,251	-
7020 Other gains and losses	4,299,555	-	822,281	-
7050 Finance costs	(3,225,164)	-	(1,242,376)	-
7370 Share of loss of associates and joint ventures accounted for using equity method	(51,972)	-	(67,706)	-
Total non-operating income and expenses	<u>2,134,815</u>	<u>-</u>	<u>731,450</u>	<u>-</u>
7900 Income before tax	66,052,326	7	28,830,366	8
7950 Income tax expense (note 6(p))	<u>14,934,163</u>	<u>2</u>	<u>6,054,198</u>	<u>2</u>
Net income	<u>51,118,163</u>	<u>5</u>	<u>22,776,168</u>	<u>6</u>
8300 Other comprehensive income (loss) (notes 6(g), (o), (p) and (q)):				
8310 Components of other comprehensive income that will not be reclassified to profit or loss:				
8311 Losses on remeasurements of defined benefits plans	(20,683)	-	(19,203)	-
8316 Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	502,012	-	-	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(100,402)	-	(3,861)	-
Total components of other comprehensive income that will not be reclassified to profit or loss	<u>380,927</u>	<u>-</u>	<u>(23,064)</u>	<u>-</u>
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss:				
8361 Exchange differences on translation of foreign financial statements	(1,291,225)	-	2,283,814	1
8370 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(5,718)	-	(1,795)	-
8399 Income tax related to items that may be reclassified to profit or loss	-	-	-	-
Total components of other comprehensive income (loss) that will be reclassified to profit or loss	<u>(1,296,943)</u>	<u>-</u>	<u>2,282,019</u>	<u>1</u>
8300 Other comprehensive income (net of tax)	<u>(916,016)</u>	<u>-</u>	<u>2,258,955</u>	<u>1</u>
8500 Total comprehensive income	<u>\$ 50,202,147</u>	<u>5</u>	<u>25,035,123</u>	<u>7</u>
Profit attributable to:				
8610 Owners of parent	<u>\$ 51,118,163</u>	<u>5</u>	<u>22,776,168</u>	<u>6</u>
Comprehensive income attributable to:				
8710 Owners of parent	<u>\$ 50,202,147</u>	<u>5</u>	<u>25,035,123</u>	<u>7</u>
Earnings per share (expressed in New Taiwan dollars) (note 6(r))				
9750 Basic earnings per share	<u>\$ 275.06</u>		<u>126.57</u>	
9850 Diluted earnings per share	<u>\$ 265.54</u>		<u>122.46</u>	

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Wiwynn Corporation and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan dollars)

	Retained earnings					Other equity		Total	Total equity
	Common shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains from financial assets measured at fair value through other comprehensive income		
Balance on January 1, 2024	\$ 1,748,408	8,839,619	4,512,302	25,823,443	30,335,745	1,310,280	-	1,310,280	42,234,052
Appropriation and distribution of retain earnings:									
Legal reserve	-	-	1,203,823	(1,203,823)	-	-	-	-	-
Cash dividends	-	-	-	(7,343,313)	(7,343,313)	-	-	-	(7,343,313)
Net income	-	-	-	22,776,168	22,776,168	-	-	-	22,776,168
Other comprehensive income	-	-	-	(23,064)	(23,064)	2,282,019	-	2,282,019	2,258,955
Total comprehensive income	-	-	-	22,753,104	22,753,104	2,282,019	-	2,282,019	25,035,123
Cash subscription	110,000	26,958,032	-	-	-	-	-	-	27,068,032
Recognition of equity component of convertible bonds issued	-	1,164,711	-	-	-	-	-	-	1,164,711
Changes in equity of associates and joint ventures accounted for using equity method	-	44,229	-	-	-	-	-	-	44,229
Balance on December 31, 2024	<u>1,858,408</u>	<u>37,006,591</u>	<u>5,716,125</u>	<u>40,029,411</u>	<u>45,745,536</u>	<u>3,592,299</u>	<u>-</u>	<u>3,592,299</u>	<u>88,202,834</u>
Appropriation and distribution of retain earnings:									
Legal reserve	-	-	2,275,310	(2,275,310)	-	-	-	-	-
Cash dividends	-	-	-	(13,752,219)	(13,752,219)	-	-	-	(13,752,219)
Net income	-	-	-	51,118,163	51,118,163	-	-	-	51,118,163
Other comprehensive income	-	-	-	(20,683)	(20,683)	(1,296,943)	401,610	(895,333)	(916,016)
Total comprehensive income	-	-	-	51,097,480	51,097,480	(1,296,943)	401,610	(895,333)	50,202,147
Balance on December 31, 2025	<u>\$ 1,858,408</u>	<u>37,006,591</u>	<u>7,991,435</u>	<u>75,099,362</u>	<u>83,090,797</u>	<u>2,295,356</u>	<u>401,610</u>	<u>2,696,966</u>	<u>124,652,762</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Wiwynn Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Income before tax	\$ 66,052,326	28,830,366
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	2,442,138	1,828,188
Amortization expense	248,222	176,334
Expected credit (gain) loss	(10,514)	10,515
Net gain on financial assets or liabilities at fair value through profit or loss	(266,225)	(13,959)
Interest expense	3,225,164	1,242,376
Interest income	(1,112,396)	(1,219,251)
Share of loss of associates and joint ventures accounted for using equity method	51,972	67,706
Losses on disposal of property, plant and equipment	51,491	4,804
Losses on disposal of intangible assets	1,569	-
Gain on disposal of investments	-	(7,886)
Prepayments for equipment reclassified as expenses	34,553	2,019
Lease modification losses	6,186	-
Total adjustments to reconcile profit	<u>4,672,160</u>	<u>2,090,846</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Increase) decrease in financial assets mandatorily measured at fair value through profit or loss-current	(23,468)	11,389
Increase in accounts receivable, net	(39,066,926)	(26,856,530)
(Increase) decrease in accounts receivable-related parties, net	(309,390)	208,146
Decrease in other receivable	14,692	-
(Increase) decrease in other receivable-related parties	(682,349)	19,809
Increase in inventories	(51,997,206)	(53,111,964)
Increase in other current assets	(1,053,357)	(382,228)
Increase in other non-current assets	-	(5,291)
Increase in net defined benefit assets	(27,439)	(31,133)
Total changes in operating assets	<u>(93,145,443)</u>	<u>(80,147,802)</u>
Changes in operating liabilities:		
Increase (decrease) in contract liabilities-current	349,926	(282,872)
Increase in notes and accounts payable	17,727,900	31,632,791
Increase in accounts payable-related parties	9,215,628	321,758
Increase in other payable	5,121,670	1,111,216
Decrease in other payable-related parties	(133,891)	(73,146)
Increase (decrease) in other current liabilities	338,658	(264,199)
Total changes in operating liabilities	<u>32,619,891</u>	<u>32,445,548</u>
Total changes in operating assets and liabilities	<u>(60,525,552)</u>	<u>(47,702,254)</u>
Total adjustments	<u>(55,853,392)</u>	<u>(45,611,408)</u>
Cash inflow (outflow) generated from operations	10,198,934	(16,781,042)
Interest received	1,120,027	1,191,658
Interest paid	(2,773,982)	(1,132,619)
Income taxes paid	(9,169,460)	(3,271,254)
Net cash used in operating activities	<u>(624,481)</u>	<u>(19,993,257)</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets designated at fair value through other comprehensive income	(291,630)	-
Acquisition of financial assets designated at fair value through profit or loss	-	(580,598)
Proceeds from disposal of financial assets designated at fair value through profit or loss	254,069	-
Acquisition of property, plant and equipment	(11,568,205)	(3,642,489)
Proceeds from disposal of property, plant and equipment	572,682	3,966
Increase in refundable deposits	(431,127)	-
Acquisition of intangible assets	(258,293)	(216,554)
Proceeds from disposal of intangible assets	1,335	-
Decrease in other non-current assets	60,917	29,374
Increase in prepayments for equipment	(2,105,900)	(1,248,350)
Net cash used in investing activities	<u>(13,766,152)</u>	<u>(5,654,651)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	467,350,310	63,781,326
Decrease in short-term borrowings	(400,876,883)	(62,841,534)
Proceeds from issuing bonds	-	19,444,877
Repayments of bonds	(4,725,000)	(2,500,000)
Increase in long-term borrowings	9,431,400	-
Decrease in guarantee deposits received	(254,476)	(733,884)
Payment of lease liabilities	(985,344)	(559,945)
Cash dividends paid	(13,752,219)	(7,343,313)
Cash subscription	-	27,068,032
Net cash flows from financing activities	<u>56,187,788</u>	<u>36,315,559</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(191,810)</u>	<u>166,004</u>
Net increase in cash and cash equivalents	41,605,345	10,833,655
Cash and cash equivalents at beginning of period	48,328,503	37,494,848
Cash and cash equivalents at end of period	<u>\$ 89,933,848</u>	<u>48,328,503</u>

See accompanying notes to consolidated financial statements.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Proposal for Distribution of Profits. The CPAs Ya-Ling, Chen and Ming-Hung, Huang from KPMG were retained to audit the Company's Financial Statements and issued an audit report. The Business Report, Financial Statements, and Proposal of Distribution of Profits have been reviewed and determined to be correct and accurate by the Audit Committee of Wiyynn Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this Report.

Wiyynn Corporation

Convener of the Audit Committee : Cathy Han

February 26, 2026

Wiwynn Corporation
Before and After Revision Chart of Articles of Incorporation

Items	Before Revision	After Revision	Reason
Article 6	The total capital stock of the Company amounts is two billion five hundred million New Taiwan Dollars (NTD 2,500,000,000), which is divided into two hundred fifty million (250,000,000) shares at ten New Taiwan Dollars (NTD10) par value each share. The Board of Directors is authorized to issue common shares in installments. An amount of two hundred fifty million New Taiwan Dollars (NTD 250,000,000) among the above total amount of capital stock divided into twenty-five million (25,000,000) shares at ten New Taiwan Dollars (NTD10) par value per share should be reserved for the issuance of employee stock options.	The total capital stock of the Company amounts is twenty two billion five hundred million <u>twenty two billion five hundred million</u> New Taiwan Dollars (NTD 2,500,000,000 <u>20,050,000,000</u>), which is divided into two hundred fifty million <u>billion hundred fifty million</u> (2,0050,000,000) shares at ten New Taiwan Dollars (NTD10) par value each share. The Board of Directors is authorized to issue common shares in installments. An amount of two hundred fifty million <u>billion hundred fifty million</u> New Taiwan Dollars (NTD 2,0050,000,000 <u>2,0050,000,000</u>) among the above total amount of capital stock divided into twenty five million <u>two hundred twenty five million</u> (2005,000,000) shares at ten New Taiwan Dollars (NTD10) par value per share should be reserved for the issuance of employee stock options.	To support the needs of future operational development and strengthen the capital structure, it is proposed to increase the authorized capital of the Company.
Article 25	The Procedure was enacted on February 20, 2012. ... The 9th amendment was made on May 29, 2025.	The Procedure was enacted on February 20, 2012. ... The 9th amendment was made on May 29, 2025. <u>The 10th amendment was made on May 25, 2026.</u>	To include the revision date

Wiwynn Corporation
Profit Appropriation Statement for 2025

Unit : NT\$

Undistributed Retained Earnings at the beginning	24,001,882,027
Plus :	
Net Income for 2025	51,118,163,175
Less :	
Legal reserve	(5,109,748,018)
Special reserve	0
Remeasurements of defined benefit obligations	(20,683,000)
Retained Earnings Available for Distribution	69,989,614,184
Distribution Items :	
Stock Dividends to Common Shareholders (Note)	3,716,815,820
Cash Dividends to Common Shareholders (Note)	26,946,914,695
Subtotal	30,663,730,515
Undistributed Retained Earnings at the end of the year	39,325,883,669

Note: The profit appropriation is calculated based on 185,840,791 shares, which represents the number of outstanding shares on the date of the Company's third Board of Directors meeting in 2026 (February 26, 2026). Stock dividends will be distributed at NT\$20 per share based on par value, and cash dividends will be distributed at NT\$145 per share based on par value. For fractional stock dividends of less than one full share, cash will be paid instead based on the par value, rounded down to the nearest dollar. Cash dividends will also be distributed to the nearest dollar; amounts less than one dollar will be rounded down, and the total of such fractional amounts will be recognized as other income of the Company.

Chairperson:
Emily Hong

President:
William Lin

Accounting Officer:
Wenifred Wen

Wiwynn Corporation

Issuance Rules of the 2026 First Restricted Stock Awards

Article 1 Purpose of Issuance

To attract and retain professional talent essential to the Company's operations, incentivize employee engagement and performance, enhance employees' sense of identification and cohesion with the Company, and thereby promote the Company's long-term development, while aligning employees' interests with those of shareholders and the Company's governance outcomes, the Company hereby adopts the Issuance Rules of the 2026 First Restricted Stock Awards (the "Rules") in accordance with Paragraph 9 of Article 267 of the Company Act, Article 22 of the Securities and Exchange Act, and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" promulgated by the Financial Supervisory Commission, as well as other applicable laws and regulations.

Article 2 Issuance Period

Within two years from the date the notification of the filing's effectiveness reaches the Company, the shares may be issued in one or multiple installments based on actual needs. The Chairperson is authorized to determine the actual date of issuance.

Article 3 Eligibility and Number of Shares Allotted to Employees

1. Eligibility is limited to full-time regular employees of the Company and its domestic or overseas controlled companies or subsidiaries who are in service prior to the issuance date of the Restricted Stock Awards. The terms "controlled company" and "subsidiary" shall be defined in accordance with Articles 369-2, Articles 369-3, Paragraph 2 of Articles 369-9, and Articles 369-11 of the Company Act.
2. The actual employees to be granted Restricted Stock Awards and the number of shares to be allocated shall be determined in accordance with the allocation standards formulated based on factors including years of service, job position, performance appraisal results, overall contribution, and other relevant factors, while also taking into account the Company's operational needs and business development strategies. Such allocation shall be authorized by the Chairperson and submitted to the Board of Directors for approval. If a proposed recipient is an officer or a director, the allocation shall first be subject to the consent of the Compensation Committee; for employees who are neither officers nor directors, the allocation shall first be subject to the consent of the Audit Committee.
3. Pursuant to Paragraph 1, Article 56-1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers," the cumulative number of shares under employee stock options granted to any single employee, combined with the cumulative number of Restricted Stock Awards acquired by such employee, shall not exceed 0.3% of the Company's total issued shares. Furthermore, the aforementioned total, when combined with the cumulative number of shares under employee stock options granted to the same employee pursuant to Paragraph 1, Article 56 of the same Regulations, shall not exceed 1% of the Company's total issued shares. However, with special approval from the relevant central competent authorities, the total number of shares acquired by a single employee through both employee stock options and Restricted Stock Awards may be exempt from the aforementioned limits.

Article 4 Total Amount of Issuance

The total amount of the issuance is NT\$12,000,000, with a par value of NT\$10 per share, totaling 1,200,000 shares.

Article 5 Terms and Conditions of Issuance

1. Issuance Price: This issuance is made on a gratis basis, with an issue price of NT\$0 per share.
2. Type of Shares to be Issued: New common shares of the Company.
3. Vesting Conditions:
 - (1) After one year has elapsed from the date on which an employee is granted Restricted Stock Awards (i.e., the capital increase record date), and provided that the employee remains in service on each vesting date, the number of shares to be vested shall be determined within the total number available for grant based on the Company-wide performance indicators for that year, and allocated in accordance with the results of the employee's Individual performance evaluation indicators, as set forth below:
 - A. Company-Wide Performance Indicators:

The following weightings are established based on the Company's consolidated financial statements for the most recent fiscal year or the most recent period, as audited or reviewed by certified public accountants, as of the end of the applicable vesting period. However, in the event of significant international or industrial changes that materially affect the Company, the performance indicators or payout ratios may be adjusted upon proposal by the Compensation Committee and approval by the Board of Directors. The performance conditions are as follows:

Operational Performance Indicators	Target Criteria	Weightings
Consolidated Operating Income	The Company's consolidated operating income exceeds that of the immediately preceding year, or exceeds the average consolidated operating income of the preceding three years.	45%
Consolidated Gross Profit	The Company's consolidated gross profit exceeds that of the immediately preceding year, or exceeds the average consolidated gross profit of the preceding three years.	45%
ESG Performance Indicator	The Company's annual sustainability governance rating remains within the top three tiers or the top 35%	10%

B. Individual Performance Evaluation Indicators:

Employees who, after being granted Restricted Stock Awards, remain in service on each vesting date and meet both the Company-wide performance indicators and Individual performance evaluation indicators established by the Company, shall be eligible to vest in their shares over a three-year period following the issuance date. The maximum number of shares that may vest each year is: 30% after one year has elapsed from the issuance date, 30% after two years have elapsed, and 40% after three years have elapsed. To satisfy the individual performance evaluation indicators, an employee's rating for the most recent fiscal year prior to each vesting date must be B+ or above (inclusive), or an equivalent rating under the Company's appraisal system, and the employee must have achieved the performance standards agreed upon between the Company and the employee. If an employee's primary position or responsibilities are adjusted, the Company reserves the right to adjust the number of shares granted accordingly.

(2) The number of shares allocated shall be rounded and issued in units of 100 shares.

4. Measures to be Taken when Employees Fail to Meet the Vesting Conditions:

(1) For any employee who voluntarily resigns, is dismissed or laid off, retires, or transfers to an affiliate at their own request within three years from the grant date of the Restricted Stock Awards, the Company shall redeem all unvested shares from such employee without consideration. However, if an employee is transferred to an affiliate at the Company's request and remains employed for one year after the grant date, the number of vested shares shall be determined annually. This determination will be based on the Company-Wide performance indicators for that year, and the actual vesting shall be further adjusted according to the employee's individual performance at the affiliate, in accordance with the principles set forth in Item 1, Paragraph 3 of this Article.

(2) For employees who take a Company-approved leave of absence within three years from the grant date, their rights and obligations regarding unvested Restricted Stock Awards shall remain unaffected. However, the actual number of shares to be vested each year shall, in addition to the vesting conditions set forth in Paragraph 3 of this Article, be adjusted pro rata based on the actual number of days of leave taken during the year preceding each vesting date, in accordance with the table below. If an employee is on leave of absence on a vesting date, the vesting conditions shall be deemed not met, and the Company shall redeem the shares without consideration.

Number of Days of Leave of Absence (Prior Year)	Vesting Percentage
Less than 90 days	75%
91-180 days	50%
More than 181 days	0%

(3) In the event an employee becomes disabled or deceased due to work-related duties, illness, or accident during their employment, any unvested Restricted Stock Awards shall be handled as follows:

A. Where an employee is diagnosed by a physician as being disabled and unable to continue employment, the unvested Restricted Stock Awards for the current year shall be deemed to have fulfilled all vesting conditions as of the effective date of termination, subject to the Company-Wide Performance Indicators and the Individual Performance Evaluation Indicators as set forth in Paragraph 3. All unvested shares for subsequent years shall be redeemed by the Company without consideration.

B. In the event of an employee's death due to work-related duties, illness, or accident, any unvested Restricted Stock Awards scheduled for the current year shall be deemed to have fulfilled all vesting conditions on the date of death, subject to the Company-Wide Performance Indicators and the Individual Performance Evaluation Indicators as set forth in Paragraph 3. Qualified legal heirs may, upon completing necessary legal procedures and providing required supporting documents, apply to

【 Attachment 5 】

- receive the inherited shares or the proceeds from the disposal thereof. All unvested shares for subsequent years shall be redeemed by the Company without consideration. The heirs must complete the relevant share distribution procedures within one year from the date of the Company's notice. Any failure to cooperate within this period shall be deemed a rejection of acceptance by the heirs, and the Company reserves the right to redeem such shares without consideration and proceed with cancellation.
- C. In either of the two aforementioned circumstances, if the performance appraisal results for the current year are incomplete at the time of an employee's termination or the occurrence of an inheritance event, the Chairperson is authorized to determine the number of shares to be vested, referencing the available performance results to date or the number of shares vested by the employee in the previous year.
- (4) In the event of any violation of laws and regulations, contracts signed with the Company or its subsidiaries, work rules, non-compete agreements, or the Code of Business Conduct and Ethics of the Company or its subsidiaries, the Company may, depending on the severity of the circumstances, redeem any previously granted but unvested shares from the employee without consideration.
- (5) The Company shall cancel all Restricted Stock Awards redeemed without consideration.
- (6) Restrictions on rights prior to meeting vesting conditions:
- A. Prior to fulfilling the vesting conditions, an employee may not sell, pledge, transfer, gift, create an encumbrance on, or otherwise dispose of the granted Restricted Stock Awards. Once the employee fulfills the vesting conditions, the shares shall be transferred from the trust account to the employee's personal securities account in accordance with the Trust Custody Agreement.
- B. The rights to attend, propose, speak, vote, and elect at the Shareholders' Meetings shall be exercised in accordance with the Trust Custody Agreement.
- C. Except for the trust arrangements specified in the preceding paragraph, other rights of the Restricted Stock Awards granted under these Rules—including but not limited to dividends, bonuses, the right to distributions from capital surplus, and subscription rights for cash capital increases—shall be identical to those of the Company's issued common shares prior to the fulfillment of the vesting conditions.
- (7) Other important covenants:
- A. Upon issuance, the Restricted Stock Awards shall be placed immediately under trust custody. The Company or its designee shall represent the employees in executing the trust agreement with the trustee. Employees may not, for any reason or in any manner, request the trustee to return or release the Restricted Stock Awards.
- B. If an employee voluntarily waives the granted Restricted Stock Awards via a written statement, the Company shall redeem the shares without consideration and proceed with cancellation in accordance with the law.
- C. In the event of a non-statutory capital reduction (such as a cash capital reduction) during the vesting period, the Restricted Stock Awards shall be cancelled pro rata to the reduction ratio. In a cash capital reduction, the cash returned shall be placed in trust and only be delivered to the employee upon fulfillment of the vesting conditions; should the conditions not be met, the Company shall recover such cash.
- D. In the event of a merger, acquisition, share exchange, or other similar change of control transaction, the treatment of unvested shares may be modified as stipulated in the relevant transaction agreement or plan.
- E. Prior to the fulfillment of the vesting conditions, the rights to attend, propose, speak, and vote at the Shareholders' Meetings, as well as other shareholder rights, shall be exercised by the trustee or custodial institution on behalf of the employees.
- F. From the book closure dates for stock dividends, cash dividends, or cash capital increases, or the book closure period for the Shareholders' Meeting as specified in Paragraph 3, Article 165 of the Company Act, or any other statutory book closure periods based on the occurrence of facts, until the record date for the distribution of rights, the timing and procedures for lifting the restrictions on vested shares for employees who fulfill the vesting conditions during such periods shall be executed in accordance with the Trust Custody Agreement.

Article 6 Signing and Confidentiality

1. Upon the determination of the total number of units, the issue price, the allocation principles, and the list of grantees for the Restricted Stock Awards, the designated department shall notify the employees to sign the "Restricted Stock Awards Grant Consent".
2. Employees shall be granted the Restricted Stock Awards upon completing the signing process in accordance with the notification. Those who fail to complete the signing as required shall be deemed to have forfeited their rights to the Restricted Stock Awards.
3. After signing the Restricted Stock Awards Grant Consent, grantees shall comply with confidentiality obligations and shall not disclose the details of the Restricted Stock Awards plan or their individual entitlements to any third party.
4. Any holder of Restricted Stock Awards or derivative interests acquired under these Rules shall comply with these Rules and the Restricted Stock Awards Grant Consent. In the event of a violation, the vesting conditions

【 Attachment 5 】

shall be deemed not met, and the Company may redeem such shares without consideration and proceed with their cancellation.

Article 7 Taxation

Taxes arising from the Restricted Stock Awards granted under these Rules shall be handled in accordance with the tax laws and regulations of the Republic of China in effect at the relevant time.

Article 8 Other Important Matters

1. These Rules shall be implemented upon the approval of at least two-thirds of the directors present at a Board meeting where more than one-half of all directors are in attendance, and shall become effective after filing with and being cleared by the competent authorities. Should there be any necessity for amendments due to the review requirements of the competent authorities, the Chairperson is authorized to amend these Rules, provided that such amendments shall be submitted to the Board of Directors for subsequent ratification before the issuance.
2. Any matters not covered in these Rules shall be governed by the applicable laws and regulations.

**Wiwynn Corporation
Before and After Revision Chart of Rules and Procedures of
Shareholders’ Meeting**

Before Revision	After Revision	Reason
<p>Article 2 ... The Company shall prepare electronic copies of the shareholders meeting agenda and supplemental meeting materials and post them on the MOPS website not less than twenty-one (21) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting. ...</p>	<p>Article 2 ... The Company shall prepare electronic copies of the shareholders meeting agenda and supplemental meeting materials and post them on the MOPS website not less than <u>thirty</u> twenty one (3021) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting. ...</p>	<p>In response to the amendment of laws and regulations</p>
<p>Article 26 These Rules and Procedures, and any amendments hereto, shall be effective from the date it is approved by the shareholders meetings. ... The 5th amendment was made on May 31, 2022.</p>	<p>Article 26 These Rules and Procedures, and any amendments hereto, shall be effective from the date it is approved by the shareholders meetings. ... The 5th amendment was made on May 31, 2022. <u>The 6th amendment was made on May 25, 2026.</u></p>	<p>To include the revision date</p>

Wiwynn Corporation
Concurrent Positions Held by the Candidates for
Directors and Independent Directors

Title	Name	Current Position
Director	Emily Hong	Chairperson of Wiwynn Foundation Independent Director of momo.com Inc. Director of National Institutes of Applied Research
Director	William Lin	Chairman of Wiwynn Smart Manufacturing Corporation Director of Wiwynn International Corporation Director of Wiwynn Technology Service Japan, Inc. Director of Wiwynn Technology Service Hong Kong Limited Director of Wiwynn Korea Ltd. Director of Wiwynn Technology Service Mexico, S.A.de C.V. Director of Wiwynn Technology Corporation Director of Wiwynn Technology Service KunShan Ltd.
Director	Wistron Corporation Representative: Frank Lin	Chief of Staff of Wistron Corporation Chairman of Wise Cap Limited Company Chairman of LE BEN Investment Ltd. Chairman of WiSuccess Asset Management Corporation Chairman of WiseCap (Hong Kong) Limited Director of WNC Corporation Director of WITS Corp. Director of Changing Information Technology Inc. Director of IP Fund Six Director of Join-Link International Technology Co., Ltd. Director of MAYAMINER COMPANY LTD. Director of Wistron Medical Tech Holding Company Director of Wistron Digital Technology Holding Company Director of Wistron Medical Technology Corporation Director of PELL Bio-Med Technology Co. Ltd. Director of Wistron Green Energy Holding Company Director of Hartec Asia Pte. Ltd. Director of Hukui Biotechnology Corporation Director of B-Temia Asia Pte. Ltd. Supervisor of aEnrich Technology Corporation
Director	Wistron Corporation Representative: Sylvia Chiou	Vice President of Strategic Investment and Chief Sustainability Officer of Wistron Corporation Director of T-CONN Precision Corporation Director of AiSails Power Inc. Director of InnoSky Apex Inc. Director of Diagnostics For The Real World Limited Director of Mobility Technology Group Inc. Supervisor of Wistron Green Energy Holding Company
Independent Director	Charles Kau	Chairman of Ion Electronic Materials co., Ltd. Chairman of Xtek semiconductor (Huangshi) Co., Ltd. Independent Director of Hauman Technologies Corporation Independent Director of Rockchip Electronics Co., Ltd. Independent Director of WUS Printed Circuit (Kunshan) Co., Ltd. Independent Director of Aswater Advanced Envirotech Ltd.
Independent Director	Simon Dzeng	Chairman of Hopewell Asset Management, Inc. Chairman of Hopewell Investments, Inc. Chairman of Capstone Investments, Inc.

【 Attachment 7 】

Title	Name	Current Position
		Independent Director of Waffer Technology Corporation Independent Director of Ion Electronic Materials co., Ltd. Director of Jinwen University of Science and Technology Supervisor of Phalanx Biotech Group
Independent Director	Jaclyn Tsai	Co-Founder of Lee Tsai & Partners, Attorneys-at-Law Independent Director of DaChan Food (Asia) Limited (Hong Kong) Independent Director of Dachan Great Wall Group Director of Chenbro Micom Co., Ltd. Director of JPC connectivity Inc. Director of UNIC TECHNOLOGY CORP. Director of Aswater Advanced Envirotech Ltd. Director of iKala Interactive Media Inc. Director of SimpleInfo Content Co., Ltd. Supervisor of AI Foundation Director of K.T. LEE Foundation of Science and Technology Director of Foundation for Clean Production and Regional Development Honorary Chairwoman of Taiwan Women on Boards Association Honorary Chairwoman of Taiwan FinTech Association Chairwoman of Asia Fintech Alliance Executive Director of Monte Jade Science & Technology Association of Taiwan Executive Supervisor of Taiwan Impact Investing Association
Independent Director	Jian-Jang Huang	Associate Dean, College of Electrical Engineering, National Taiwan University Professor, Graduate Institute of Photonics and Optoelectronics, National Taiwan University Independent Director of Nien Made Enterprise Co., Ltd.
Independent Director	Ching-Yi Chang	Founder and Chairman of CID Group Ltd. Chairman and Chief Strategy Officer of LandMark Optoelectronics Corporation Director of Eurocharm Holdings Co., Ltd. Director of Taiflex Scientific Co., Ltd. Director of Entire Technology Co., Ltd. Director of NANKANG RUBBER TIRE CORP., LTD. Independent Director of JETWAY INFORMATION CO., LTD.

Wiwynn Corporation Articles of Incorporation (Before revision)

CHAPTER I General Provisions

- Article 1 : The Company shall be incorporated as a company limited by shares under the Company Act of the Republic of China, and its name is 緯穎科技服務股份有限公司 in the Chinese language, and Wiwynn Corporation in the English language.
- Article 2 : The business items of the Company are set out as follows:
1. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing,
 2. CC01080 Manufacture of electronic components and parts,
 3. CC01110 Manufacture of computer and peripheral equipment,
 4. CC01120 Data Storage Media Manufacturing and Duplicating
 5. F218010 Retail Sale of Computer Software
 6. F401010 Import/export trading and dealer businesses,
 7. I103060 Management Consulting Services
 8. I301010 Information technology service,
 9. I301020 Data Processing Services
 10. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 : The Company may engage in external guarantees to meet business needs.
- Article 4 : The total investment amount by the Company is exempt from the cap amount provided in Article 13 of the Company Act of the Republic of China.
- Article 5 : The head office of the Company is in New Taipei City, Republic of China. Subject to the approval by the Board of Directors, the Company may set up branch offices or representative's offices at various locations within or outside the territory of the R.O.C., whenever the Company deems it necessary.

Chapter II Share Capital

- Article 6 : The total capital stock of the Company amounts is two billion five hundred million New Taiwan Dollars (NTD 2,500,000,000), which is divided into two hundred fifty million (250,000,000) shares at ten New Taiwan Dollars (NTD10) par value each share. The Board of Directors is authorized to issue common shares in installments. An amount of two hundred fifty million New Taiwan Dollars (NTD 250,000,000) among the above total amount of capital stock divided into twenty-five million (25,000,000) shares at ten New Taiwan Dollars (NTD10) par value per share should be reserved for the issuance of employee stock options.
- Article 6-1 : The employees entitled to receive shares, which bought back by the Company, or share subscription warrants, or restricted stock for employees, or reserved for subscription by employees when the Company issues new shares, may including the employees of controlling companies or subsidiaries of the Company meeting certain specific requirements which will be determined by the Board of Directors.
- Article 7 : Shares shall be issued in registered form only, shall be signed by or affixed with seals of director(s) representing the Company, and authenticated by the competent authorities in accordance with laws. The Company may adopt book-entry transfer of shares, instead of issuance of share certificates; as well as with other securities of the Company.
- Article 8 : Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of annual general shareholders' meeting, and thirty (30) days immediately before the date of any extraordinary shareholders' meeting, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

Chapter III Shareholders' Meeting

- Article 9 : The shareholders' meetings of the Company are divided into annual general shareholders' meetings and extraordinary shareholders' meetings. The annual general shareholders' meeting should be duly convened within six (6) months following the close of each fiscal year. Extraordinary shareholders' meetings may be convened, when necessary, in accordance with laws and regulations.
- The shareholders' meeting of the Company can be held by means of visual communication network or other methods promulgated by the central competent authority.
- In case a shareholders' meeting is proceeded via visual communication network, then the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

【Appendix 1】

- Article 10 : A shareholder unable to personally attend the shareholders' meeting for whatever cause may vote by proxy with a duly executed appointment form issued by the Company specifying the authorized powers.
- Article 11 : Except as otherwise provided by laws and regulations, each shareholder of the Company is entitled to one vote per share.
The shareholders' meeting shall adopt the electronic voting system as one of the methods for exercising the voting rights, and the method of exercising the voting rights shall be stated in the notice of shareholders' meeting.
- Article 12 : Except as otherwise provided by the relevant laws or regulations, shareholders may take action on a matter at a shareholders' meeting if a quorum of fifty percent (50%) or more of the outstanding shares of the Company exists. If a quorum exists, action on a matter is approved if more than fifty percent (50%) votes being represented at a meeting favor the action.
- Article 13 : (Deleted)

Chapter IV Directors and Audit Committee

- Article 14 : The Company should have seven (7) to nine (9) directors and adopt the candidate nomination system. Directors are elected by the shareholders from a roster of director candidate announced by the Company. Each director will serve an office term of three years and may be re-elected.

The Company should purchase liability insurance for the directors to protect them against potential liabilities arising from exercising directors' duties during their terms of office.

The aforesaid Board of Directors shall be composed of at least three (3) independent directors, who will be elected at the shareholders' meeting from a roster of the independent director candidate. With respect to the independent director's profession, holding shares, work restriction, nomination and election method and other matters, all should be preceded by relevant regulations set by the securities authority.

The Board of Directors may set up functional committees, of which the establishment and authority shall be conducted in accordance with the relevant laws and regulations.

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of all independent directors.

The number of members, terms, authority and rules of meeting of the audit committee shall be stipulated in the Audit Committee Charter.

- Article 15 : The Board of Directors shall consist of the directors of the Company; the chairman of the Board of Directors represents the Company and shall be elected from among the directors by a majority vote in a meeting attended by over two-thirds of the directors; the Company may elect a vice chairman of the Board of Directors based on business need.
- Article 16 : Each director shall be notified at least seven days in advance of the reasons for calling a Board of Directors meeting. In emergency circumstances, however, a meeting may be called on shorter notice.
The aforesaid meeting notice may be prepared in either written or electronic format.
- Article 17 : In case the Chairman of the Board of Directors is on leave or unable to represent the Company or perform his or her functions for whatever cause, he or she may appoint another director as proxy in accordance with Paragraph 3 of Article 208 of the Company Act. If that director is not able to attend a meeting in person, he or she may appoint another director as proxy. A director may serve as proxy for only one other director.
- Article 18 : The Board of Directors is authorized to determine the compensation for all Directors, taking into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas.

Chapter V Managerial Officers

- Article 19 : The Company will have one or more general managers, whose appointment, discharge and remuneration will be determined in accordance with Article 29 of the Company Act of the Republic of China. Subject to the authority prescribed by the Board of Directors, the officers shall be empowered to manage the operation of the Company and to sign relevant business documents for the Company.

Chapter VI Accounting

- Article 20 : After the end of each fiscal year, in accordance with the Company Act, the following reports shall be prepared by the Board of Directors, and be submitted to the annual regular shareholders' meeting for acceptance.

【Appendix 1】

1. Business report;
 2. Financial statements;
 3. Profit distribution proposal or loss making-up proposal.
- Article 21 : If the Company has net profit as a result of the yearly accounting closing, (profit means the profit before tax, excluding the amounts of employees' and directors' compensation) such profit will be distributed in accordance with the following, once the Company's accumulated losses shall have been covered.
1. No less than five percent (5%) of profit as employees' compensation, with at least 5% of the aforementioned allocated amount designated specifically for the compensation of non-executive employees. The employees' compensation may be distributed in the form of shares or in cash. The qualification requirements of employees, including the employees from the Company's controlling companies or subsidiaries, which are entitled to receive compensation, shall be determined by the Board of Directors;
 2. No more than one percent (1%) of profit as the compensation in cash to the directors.
- Article 22 : If the Company has profit as a result of the yearly accounting closing, the Company shall pay all taxes and duties and offset its losses in previous years, then set aside a legal capital reserve at ten percent (10%) of the net profit, until the accumulated legal capital reserve has equaled the total capital of the Company; then set aside special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge, then appropriate not less than ten percent (10%) of the remaining balance plus undistributed earnings in begin of period are available for distribution as dividends to shareholders. The Board of Directors may propose the distribution for approval in the shareholders' meeting.
- Article 23 : In consideration that the Company is in a capital and technology-intensive industry and in consideration of the Company's expansion and for its continual and steady growth, a long-term investment plan needs to be adopted, therefore, the Company adopts the residual dividend policy as its dividend policy. Dividends paid by cash shall not be less than ten percent (10%) of the total dividends.
- Chapter VII Supplementary Provisions**
- Article 24 : Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Act of the Republic of China and the relevant rules and regulations.
- Article 25 : The Procedure was enacted on February 20, 2012.
The 1st amendment was made on May 26, 2014.
The 2nd amendment was made on May 22, 2015.
The 3rd amendment was made on May 20, 2016.
The 4th amendment was made on May 31, 2017.
The 5th amendment was made on January 17, 2018.
The 6th amendment was made on June 25, 2019.
The 7th amendment was made on June 15, 2020.
The 8th amendment was made on May 31, 2022.
The 9th amendment was made on May 29, 2025.

Wiwynn Corporation

The Election Regulations of Directors

- Article 1 : Unless otherwise prescribed by relevant rules, the Company Act or the Articles of Incorporation of the Company, these Regulations shall govern the election of the directors of the Company.
- Article 2 : Directors of the Company shall be elected by a candidate nomination system whereby the shareholders elect directors from the nominees listed in the roster of director candidates published by the Company.
- Article 3 : The qualifications and election of the independent directors of the Company shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and relevant practices shall be implemented pursuant to Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
- Article 4 : The directors of the Company shall be elected through the single recorded cumulative voting. Each share shall have voting rights equal to the number of directors to be elected by the holder. The holder of the shares may cast all of such votes for one candidate, or may distribute them among several candidates.
- Article 5 : The Company will calculate separately voting rights to elect independent directors and non-independent directors based on the number of seats specified, the candidates receiving the highest number of affirmative votes sequentially shall be elected. When two or more persons receive the same number of votes and the specified number of seats is exceeded, the two persons receiving the same number of votes shall draw lots to decide who shall serve; the chair shall draw lots on behalf of a non-attendee.
The calculation of number of votes referred to in the preceding paragraph is based on the shareholders vote by an electronic voting system and written ballots.
- Article 6 : The Board of Directors shall prepare the ballots equal to the number of directors to be elected and note the number of voting rights, which then to be distributed to shareholders who attend the shareholders' meeting. However, the Company is not required to provide a ballot to the shareholder who exercise their voting power by the electronic voting system. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 7 : During the election, the chairman shall appoint vote counters and vote inspectors, while such vote inspectors shall be with shareholder status, to take charge of inspecting and counting the votes.
- Article 8 : A ballot box shall be provided by the Board of Directors and shall be kept in public view by the monitor before the vote.
- Article 9 : A ballot shall be null and void if such ballot:
1. Is not dropped into the ballot box;
2. The ballot was not prepared by a person with the right to convene;
3. Is not filled out by a voter or is blank;
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or mark are entered in addition to the number of voting rights allotted.
6. Contains words or marks which are illegible or unrecognizable; or has been altered.
- Article 10 : The inspector of election shall monitor the course of counting all ballots, and the chairman or a person designated by the chairman shall announce the voting results immediately thereafter, including the list of directors and independent directors elected and the numbers of votes such directors received. The ballots for the election of directors referred to in the preceding paragraph shall be sealed with the signatures of the inspectors of election and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the legal proceedings of the foregoing lawsuit have been concluded.
- Article 11 : These Regulations and any amendments hereto shall enter into force when approved by a resolution at a Shareholders' Meeting.
- Article 12 : This Procedure was enacted on May 22, 2015.
The 1st amendment was made on January 17, 2018.
The 2nd amendment was made on June 15, 2020.
The 3rd amendment was made on July 08, 2021.

Wiwynn Corporation Shareholdings of Directors

(Shareholdings as of March 26, 2026 (the Last Registration Date))

Title	Name	Number of Shares
Chairperson	Emily Hong	2,418,624
Director	William Lin	20,000
Director	Wistron Corporation Representative: Frank Lin	65,895,129
Director	Wistron Corporation Representative: Sylvia Chiou	65,895,129
Independent Director	Charles Kau	0
Independent Director	Simon Dzung	0
Independent Director	Cathy Han	0
Independent Director	Jaclyn Tsai	0
Independent Director	Jian-Jang Huang	0
Total		68,333,753

Note:

- (1) The current number of issued shares in the Company is 185,840,791.
- (2) Since Independent Directors constitute more than half of the total board seats and an Audit Committee has been established, the statutory minimum shareholding requirements for directors and supervisors do not apply to the Company.