

II Corporate Governance Report

1. Profiles of Board Directors, President, Vice Presidents and Department Heads

(1) Information on Directors

Title	Nationality or Registration Country	Name	Gender & Age	Term Began	Term	Date First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Underage Children	
							Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage
Chairman	R.O.C.	Yu-Lon Chiao	Male 61-70 years old	May 19, 2023	3 years	April 10, 1981	50,460,440	1.35%	50,460,440	1.14%	21,011,889	0.47%
Vice Chairman	R.O.C.	Chin-Xin Investment Co., Ltd. Representative: Shyi-Chin Wang	Male 61-70 years old	May 19, 2023	3 years	Legal Person: May 31, 2005 (Note 1) Representative: October 21, 2024 (Note 2)	247,399,375	6.63%	267,688,360	6.04%	-	-
							0	0.00%	0	0.00%	5,000	0.00%
Director	R.O.C.	Yu-Cheng Chiao	Male 61-70 years old	May 19, 2023	3 years	April 10, 1981	41,001,551	1.10%	41,001,551	0.93%	19,502,428	0.44%
Director	R.O.C.	Yu-Heng Chiao	Male 61-70 years old	May 19, 2023	3 years	April 18, 1990	65,343,810	1.75%	66,922,810	1.51%	4,324,192	0.10%

December 31, 2025

	Shares Held in Name of Others		Key Education/Work Experience	Other Current Positions Within the Company	Other Officer, Director or Supervisor who are Spouse or Relative within Second Degree			Note
	Number of shares	Percentage			Position	Name	Relationship	
	0	0.00%	Business Administration Department, University of Washington; The Company's former President and Vice Chairman.	Chairman of Concord Venture Capital Group and Walsin Energy Cable System Co., Ltd.; Vice President Commissioner of subsidiaries of Walsin Lihwa Corporation.	Director Director Director	Yu-Cheng Chiao Yu-Heng Chiao Yu-Chi Chiao	Older brother Younger brother Younger brother	None
	0	0.00%	Ph.D. in Materials Science from National Sun Yat-sen University; President and Acting Chairman of China Steel Corporation.	Director of Yantai Walsin Stainless Steel Co., Ltd. and Cogne Acciai Speciali S.p.A.	None	None	None	None
	0	0.00%	University of Washington Masters of Electrical Engineer and Business Administration The Company's former chairman.	Chairman & CEO of Winbond Electronics Corporation, Chin-Xin Investment Co., Ltd and Chenghe Investment Co., Ltd.; Director of Walsin Technology Corporation, Nuvoton Technology Corp, Jincheng Construction Co., Ltd., United Industrial Gases Co., Ltd., MiTAC Holdings Corporation, Songyong Investment Co., Ltd., Winbond International Corporation, Winbond Electronics Corporation America, Marketplace Management Limited, and Nuvoton Investment Holding Ltd.; Director of Taiwan Cement Corp.; Director of Cheng Hsin General Hospital.	Chairman Director Director	Yu-Lon Chiao Yu-Heng Chiao Yu-Chi Chiao	Younger brother Younger brother Younger brother	None
	0	0.00%	Golden Gate University, Master of Business Administration The Company's former vice president and vice chairman.	Chairman of Walsin Technology Corporation, Walton Advanced Engineering, Inc., HannStar Board Corp., Global Brands Manufacture, Prosperity Dielectrics Co., Ltd., Info-Tek Corp., Silitech Technology Corporation, Inpaq Technology Co., Ltd., and Yu Yueh Co., Ltd.; Vice Chairman of Career Technology Mfg. Co., Ltd.; Director of Cheng Enterprise Co., Ltd. and ASDS Corporation.	Chairman Director Director	Yu-Lon Chiao Yu-Cheng Chiao Yu-Chi Chiao	Older brother Older brother Younger brother	None

Corporate Governance Report

Title	Nationality or Registration Country	Name	Gender & Age	Term Began	Term	Date First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Underage Children		
							Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage	
Director	R.O.C.	Yu-Chi Chiao	Male 61-70 years old	May 19, 2023	3 years	April 18, 1990 (Note 3)	51,635,470	1.38%	52,285,470	1.18%	244,033	0.01%	
Director	R.O.C.	Andrew Hsia	Male 71-80 years old	May 19, 2023	3 years	May 29, 2020	0	0.00%	0	0.00%	0	0.00%	
Director	R.O.C.	Wen-Chien Hsieh	Female 61-70 years old	May 17, 2024	The same as that of the directors of this term	May 17, 2024	0	0.00%	0	0.00%	0	0.00%	
Independent Director	R.O.C.	Ming-Ling Hsueh	Male 61-70 years old	May 19, 2023	3 years	June 11, 2014	0	0.00%	0	0.00%	0	0.00%	

December 31, 2025

	Shares Held in Name of Others		Key Education/Work Experience	Other Current Positions Within the Company	Other Officer, Director or Supervisor who are Spouse or Relative within Second Degree			Note (Note 1)
	Number of shares	Percentage			Position	Name	Relationship	
0	0.00%	Ph.D. in Management from City University of Hong Kong, completed doctoral studies in Management at Fudan University in Shanghai; President of Walsin Lihwa Corporation, Supervisor of Windbond Corporation, Director of HannStar Board Corporation, and Chairman of HannsTouch Holdings Company.	Chairman of HannStar Display Corporation and Yue-Ma NO.1 Investment Corp.; Director as Representative of HannsTouch Holdings Company, Coretronic Corporation, Walton Advanced Engineering, Inc., HannSpirit (BVI) Holding, Brightpro Resources Limited, and Hannspree International Holdings; Supervisor of Torch Investment Co., Ltd.	Chairman Director Director	Yu-Lon Chiao Yu-Cheng Chiao Yu-Heng Chiao	Older brother Older brother Older brother	None	
0	0.00%	He received his bachelor's degree in law from Fu Jen Catholic University and his master's degree in diplomacy from the National Chengchi University; he graduated from Graduate Institute of Legal Studies, University of Oxford, UK (M. Litt); he was Head of the Political Section of the R.O.C. Representative Office in the United States, Deputy Representative of the R.O.C. Representative Office in Canada, Head of the R.O.C. Representative Office in New York, R.O.C. Representative Office in India, Political Deputy Minister of Ministry of Foreign Affairs, Deputy Minister of Ministry of National Defense, and Chairman of the Mainland Affairs Council, Executive Yuan.	Vice President & Spokesman of Phu My Hung Holding Group; Chief Representative of Central Trading & Development Corporation; President of Association of Economy and Trade Across Taiwan Straits.	None	None	None	None	
0	0.00%	Bachelor of Law, National Chung Hsing University; Master of Finance, National Taiwan University; Fine Arts, National Taiwan Normal University; CEO at Liang & Partners Law Offices; Arbitrator at the Chinese Arbitration Association, Taipei; Honorary Attorney appointed by the Small and Medium Enterprise Administration, Ministry of Economic Affairs; Director at Kerry TJ Logistics Company Limited; Director at Taiwan TAICON CORPORATION.	Managing Partner at Li-Ren Law Firm; Director & Legal Advisor at Taifu Startup Association; Director at Yanxing Association.	None	None	None	None	
0	0.00%	Soochow University, Master in Accountancy; Bloomsburg University of Pennsylvania, Master of Business Administration; PwC Taiwan Director; Executive Director, Taiwan Corporate Governance Association; Adjunct Professor, School of Science and Technology Management, National Tsing Hua University; Adjunct Professor, School of Management, National Taiwan University of Science and Technology; Independent Director of Yuanta Financial Holdings & Yuanta Commercial Bank.	Independent Director of TTY Biopharm and Lite-On Technology Corporation; Director of Tung Hua Book Co., Ltd.	None	None	None	None	

Corporate Governance Report

Title	Nationality or Registration Country	Name	Gender & Age	Term Began	Term	Date First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Underage Children	
							Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage
Independent Director	R.O.C.	Fu-Hsiung Hu	Male 61-70 years old	May 19, 2023	3 years	May 29, 2020	0	0.00%	0	0.00%	0	0.00%
Independent Director	R.O.C.	Tyzz-Jiun Duh	Male 61-70 years old	May 19, 2023	3 years	May 19, 2023	0	0.00%	0	0.00%	0	0.00%
Independent Director	R.O.C.	Wei-Chuan Gau	Male 61-70 years old	May 19, 2023	3 years	May 19, 2023	0	0.00%	0	0.00%	0	0.00%

Note 1: Chin-Xin Investment Co., Ltd served on the Company's Board between May 31, 2005 and June 10, 2014 and from May 26, 2015 to the present.

Note 2: Chin-Xin Investment Co., Ltd. appointed Mr. Shyi-Chin Wang as the director's representative on October 21, 2024, and it was elected by the Board of Directors as the Vice Chairman of the Company on November 8, 2024.

Note 3: Mr. Chiao, Yu-Chi served as a director of the Company from April 18, 1990 to June 10, 2014 and from May 19, 2023 to the present.

Note 4: The shareholding ratios are rounded to the nearest hundredth percent.

December 31, 2025

	Shares Held in Name of Others		Key Education/Work Experience	Other Current Positions Within the Company	Other Officer, Director or Supervisor who are Spouse or Relative within Second Degree			Note (Note 1)
	Number of shares	Percentage			Position	Name	Relationship	
	0	0.00%	M.A., Graduate School of Business, National Taiwan University; Managing Director, Central Trust Bureau; Director of Mega Bank; Director of Department of Economic Energy and Agriculture, Executive Yuan; Vice Chairman of Council of Agriculture; Chairman of National Animal Industry Foundation, Institute of Animal Science and Technology, and Joint Credit Information Center and Taiwan Cooperative Securities	Independent Managing Director of O-Bank Co., Ltd.	None	None	None	None
	0	0.00%	Ph.D., Institute of Forestry, National Taiwan University; Director General of the Department of Commerce of the Ministry of Economic Affairs; Director General of the Department of Information Technology of the Ministry of Economic Affairs; Director General of the Industrial Development Bureau of the Ministry of Economic Affairs; Minister of the Ministry of Economic Affairs; Chairman of the National Development Council; Vice Premier of the Executive Yuan; CEO of Taoyuan Industrial Commercial Development & Investment Promotion Committee; Director of Shinfox Energy Co., Ltd.; Independent Director of KGI Financial Holding Co., Ltd. & CDIB Capital Group.	Policy Advisor of Taiwan Electrical and Electronics Manufacturers' Association; Senior Advisor of Taiwan Transportation Vehicle Manufacturers Association and the Chinese National Federation of Industries; Member of Taoyuan Industrial Commercial Development & Investment Promotion Committee; Vice Chairman of ShaCode Foundation; Director of Fair Winds Foundation; Independent Director of USI Corporation, and Macronix International Co., Ltd.	None	None	None	None
	0	0.00%	Ph.D. in Accounting, Business School, Renmin University of China, Master of Business Administration, Baruch College, City University of New York, Computer Auditing Joint Course Diploma, NYU/Coopers & Lybrand, Bachelor of Accounting, Department of Business, National Taiwan University; Vice Chairman of KPMG Taiwan Inc.; Executive Director of KMPG Taiwan; Head of Insurance Business of KMPG Taiwan; CPA & Counselor of Audit Department of KMPG Taiwan; Director & CFO of Maxpro Capital Acquisition Corp.	CPA of Chuanzhi Shared-Office Accounting Firm; Chairman of KS&A Investment Co. Ltd.; Independent Director of Mercuries F&B Co., Ltd., and KGI Life Insurance Co., Ltd.	None	None	None	None

Corporate Governance Report

1. Major shareholders of institutional shareholder

December 31, 2025

Name of Institutional Shareholder	Major Shareholders of Institutional Shareholders (Note)	Shareholding
Chin-Xin Investment Co., Ltd	Winbond Electronics Corp.	37.69%
	Walsin Lihwa Corporation	36.99%
	HannStar Display Corp. Yu-Cheng Chiao	4.43%
	Yu-Cheng Chiao	3.14%
	Yu-Lon Chiao	3.14%
	Yu-Heng Chiao	3.14%
	Yu-Chi Chiao	3.14%
	Walsin Technology Corporation.	1.86%
	HannStar Board Corporation	1.34%
	Prosperity Dielectrics Co., Ltd.	0.72%

Note 1: Top ten shareholders of the institutional shareholder.

Note 2: The shareholding ratios are rounded to the nearest hundredth percent.

2. Major Shareholders in Previous Table who are Institutional Investors and their Major Shareholders

December 31, 2025

Name of Institutional Shareholder	Major Shareholders of Institutional Shareholders (Note)	Shareholding
Winbond Electronics Corporation	Walsin Lihwa Corporation	22.11%
	Chin-Xin Investment Co., Ltd.	6.31%
	Investment account of Allianz Taiwan Technology Securities Investment Trust Fund under the custody of Trust Department of Hua Nan Commercial Bank	1.72%
	Labor Pension Fund (New System) 2011 First Discretionary Investment Account Managed by Fuh Hwa Investment Trust	1.65%
	Investment account of Morgan Stanley International Limited under the custody of HSBC Bank (Taiwan) Limited	1.59%
	Yu-Cheng Chiao	1.52%
	Investment account of UBS Europe SE under the custody of Citibank Taiwan Ltd.	1.24%
	Investment account of Mizuho Securities Co., Ltd. under the custody of Business Department of Standard Chartered Bank	1.20%
	Investment account of PGIA Fund – PGIA General International Stock Index Fund under the custody of Business Department of Standard Chartered Bank	1.00%
	Pai-Yung Hong	0.96%

March 24, 2026

Name of Institutional Shareholder	Major Shareholders of Institutional Shareholders (Note)	Shareholding
Walsin Lihwa Corporation	Winbond Electronics Corporation	6.09%
	Chin-Xin Investment Co., Ltd.	6.04%
	Rong Jiang Co., Ltd.	5%
	TECO Electric and Machinery Co., Ltd.	4.75%
	Investment account of LGT Bank (Singapore) under the custody of Business Department of Standard Chartered Bank	4.13%
	Hannstar Display Corp.	3.09%
	Patricia Chiao	2.73%
	You Hsiang Investment Co., Ltd.	1.79%
	Ching An Investment Co., Ltd.	1.79%
	Yun Xing International Ltd.	1.78%

December 31, 2025

Name of Institutional Shareholder	Major Shareholders of Institutional Shareholders (Note)	Shareholding
Hannstar Display Corp.	Chin-Xin Investment Co., Ltd.	10.84%
	Walsin Lihwa Corporation	10.48%
	Winbond Electronics Corporation	5.24%
	Yu-Chi Chiao	2.59%
	HannsTouch Holdings Company	1.97%
	Investment account of PGIA Fund – PGIA General International Stock Index Fund under the custody of Business Department of Standard Chartered Bank	0.90%
	Investment account of Vanguard Emerging Markets Stock Index Fund managed by Vanguard Group under the custody of Business Department of Standard Chartered BankiShares	0.90%
	Investment account of iShares Core MSCI Emerging Markets ETF under the custody of Citibank Taiwan Ltd.	0.89%
	Investment account of Principal Trust Company – Total International Stock Market Index Trust II under the custody of Business Department of Standard Chartered Bank	0.52%
	Investment account of DFA Investment Dimensions Group – Emerging Markets Core Equity 2 Portfolio under the custody of Citibank Taiwan Ltd.	0.49%
Walsin Technology Corporation	Walsin Lihwa Corporation	18.30%
	HannStar Board Corporation	9.03%
	Global Brands Manufacture Ltd.	4.36%
	Walton Advanced Engineering, Inc.	2.74%
	Yu-Heng Chiao	2.65%
	Investment account of Malayan Banking Berhad Securities Sdn Bhd - Internal Trades Platform - Client Account under the custody of Citibank Taiwan Ltd.	2.33%
	Giga Investment Co.	1.37%
	Chin-Xin Investment Co., Ltd.	1.27%
	Tsai Yi Corporation	1.10%
	Winbond Electronics Corporation	1.09%
HannStar Board Corporation	Walsin Technology Corporation	20.32%
	Walsin Lihwa Corporation	12.06%
	Career Technology (Mfg.) Co., Ltd.	5.44%
	Chin-Xin Investment Co., Ltd.	3.55%
	Yu-Heng Chiao	2.19%
	Xing Xing Investment Co., Ltd.	2.15%
	Pai-Yung Hong	1.91%
	Investment account of UBS Europe SE under the custody of Citibank Taiwan Ltd.	1.77%
	Prosperity Dielectrics Co., Ltd.	1.07%
	Morgan Stanley International Ltd. under the custody of HSBC Bank	1.04%
Prosperity Dielectrics Co., Ltd.	Walsin Technology Corporation	43.13%
	Walton Advanced Engineering, Inc.	0.75%
	Sheng-Chi Liao	0.64%
	Yu-Heng Chiao	0.62%
	Ta-Ho Maritime Corporation	0.55%
	ABC Taiwan Electronics Corp	0.47%
	Investment account of Barclays Capital SBL/PB under the custody of Citibank	0.34%
	Tsung-Yuan Huang	0.30%
	Investment account of UBS Europe SE under the custody of Citibank Taiwan Ltd.	0.25%
	Ying-Ying Su	0.24%

Note 1: Top ten shareholders of the institutional shareholder.

Note 2: The shareholding ratios are rounded to the nearest hundredth percent.

3. Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

Qualification Name	Professional Qualifications and Experience	Independence (Note)	Number of Other Public Companies Where He/She Acts as Independent Directors Concurrently
Yu-Lon Chiao	Mr. Yu-Lon Chiao joined Walsin Lihwa in 1983 and has served as Vice President, President, Vice Chairman, and CEO, and took over as Chairman in 1996. Mr. Chiao, highly experienced in the wire and cable, stainless steel, electronic technology, commercial and real estate industries, has focused on the management of the Company and led the Company's continuous growth with good results. He has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Shyi-Chin Wang	Shyi-Chin Wang, Vice Chairman, currently serves as Director of Cogne Acciai Speciali S.p.A. and Yantai Walsin Stainless Steel Co., Ltd. He previously served as President and Acting Chairman of China Steel Corporation and Chairman of Yantai Walsin Stainless Steel Co., Ltd. His career has focused on the stainless steel industry, and he possesses substantial operational management experience and expertise in advancing and transforming Taiwan's stainless steel industry. He has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Yu-Cheng Chiao	Yu-Cheng Chiao, Director, served as Chairman of the Company from 1986 to 1994. Currently, he serves as Chairman of Winbond Electronics Corporation, Director of Taiwan Cement Corporation, Director of Walsin Technology Corporation. He served as, among others, Chairman of Nuvoton Technology Corporation and Director of Taiwan Electrical and Electronic Manufacturers' Association, received the ERSO Award and was elected as the eighth member of ITRI. Therefore, he has the necessary expertise and experience in management and business development of the Company. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Yu-Heng Chiao	Yu-Heng Chiao, Director, the Vice President and Vice Chairman of the Company from 1990 to 1996. Currently, he acts as Chairman of Walsin Technology Corporation, HannStar Board Corp., Global Brands Manufacture Ltd., Walton Advanced Engineering, Inc., Prosperity Dielectrics Co., Ltd., Info-Tek Corp., Silitech Technology Corporation, Inpaq Technology Co., Ltd., and Yu Yueh Co., Ltd. Therefore, he has the necessary expertise and experience in management and business development of the Company. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Yu-Chi Chiao	Yu-Chi Chiao has previously served as a Director and President of the Company and is currently Chairman of HannStar Display Corp. and Yue-Ma NO.1 Investment Corp. Therefore, he has the necessary expertise and experience in management, commerce, and business development of the Company. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0

Qualification Name	Professional Qualifications and Experience	Independence (Note)	Number of Other Public Companies Where He/She Acts as Independent Directors Concurrently
Andrew Hsia	Andrew Hsia, Director, serves as Vice President and Spokesman of Phu My Hung International Corporation and Chief Representative of Central Trading & Development Corporation (Samoa). He served as, among others, a diplomat of the Republic of China, Chairman of the Mainland Affairs Council, Deputy Minister of the Ministry of National Defense, Representative of the Ministry of Foreign Affairs in Indonesia, and Head of Political Section, Ministry of Foreign Affairs. He has a background of legal and diplomatic expertise and an international perspective, and is familiar with the economies and markets of the Southeast Asian region. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Wen-Chien Hsieh	Wen-Chien Hsieh, Director, currently serves as the Managing Partner at Li-Ren Law Firm. She also serves as a Director and Legal Advisor at the Taiwan Taifu Startup Association and as a Director at the Yanxing Association. She previously held positions as the CEO of Liang & Partners Law Offices and as an Arbitrator at the Chinese Arbitration Association, Taipei. She possesses an academic background in both law and finance, extensive practical experience, and expertise in business management. In addition, she has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	-	0
Ming-Ling Hsueh	Ming-Ling Hsueh, Independent Director, used to act as PwC Taiwan Director and Independent Director of Yuanta Financial Holdings & Yuanta Commercial Bank. He currently serves as Lite-On Technology Corporation, and TTY Biopharm, and Director of Tung Hua Book Co., Ltd. He is also Adjunct Professor, School of Science and Technology Management, National Tsing Hua University, Adjunct Professor, School of Management, National Taiwan University of Science and Technology, and Executive Director, Taiwan Corporate Governance Association. Therefore, he has professional knowledge and background in finance, accounting and corporate governance. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	Ming-Ling Hsueh, Independent Director, has not been involved in any of the circumstances described in Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. Besides, neither he nor his spouse nor any of his relatives within second degree of kinship is a director of the Company or its affiliates holding any number and proportion of shares of the Company (which are not held in the name of others).	2
Fu-Hsiung Hu	Fu-Hsiung Hu, Independent Director, was Vice Chairman, Council of Agriculture, Executive Yuan; Director of Department of Economic Energy and Agriculture, Executive Yuan; Director of the Office of the President of the Executive Yuan; Chairman of Joint Credit Information Center, Taiwan Cooperative Securities, and National Animal Industry Foundation; Director, Mega International Commercial Bank and Taiwan Cooperative Bank; Managing Director, Central Trust of China; Director, Straits Exchange Foundation. He is currently acting as Managing Director of O-Bank, with professional knowledge and background in business administration, finance and securities, and credit information. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	Fu-Hsiung Hu, Independent Director, has not been involved in any of the circumstances described in Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. Besides, neither he nor his spouse nor any of his relatives within second degree of kinship is a director of the Company or its affiliates holding any number and proportion of shares of the Company (which are not held in the name of others).	1

Corporate Governance Report

Qualification Name	Professional Qualifications and Experience	Independence (Note)	Number of Other Public Companies Where He/She Acts as Independent Directors Concurrently
Tyzz-Jiun Duh	Tyzz-Jiun Duh, Independent Director, has previously held positions such as Director General of the Department of Commerce of the Ministry of Economic Affairs; Director General of the Department of Information Technology of the Ministry of Economic Affairs; Director General of the Industrial Development Bureau of the Ministry of Economic Affairs; Minister of the Ministry of Economic Affairs; Chairman of the National Development Council; and Vice Premier of the Executive Yuan, boasting over 15 years of administrative management experience. He used to serve as Independent Director of KGI Financial Holding Co., Ltd. & CDIB Capital Group and currently serves as Policy Advisor of TEEMA and Independent Director of USI Corporation and Macronix International Co., Ltd. He is well-versed in the industrial and commercial industry landscape and economic development trends, possessing expertise and experience in financial holding, government and public sectors, information technology and cybersecurity, and international affairs. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	Tyzz-Jiun Duh, Independent Director, has not been involved in any of the circumstances described in Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. Besides, neither he nor his spouse nor any of his relatives within second degree of kinship is a director of the Company or its affiliates holding any number and proportion of shares of the Company (which are not held in the name of others).	2
Wei-Chuan Gau	Wei-Chuan Gau, Independent Director, has previously served as Vice Chairman of KPMG Taiwan Inc. and Executive Director of KPMG Taiwan. He is currently CPA of Chuanzhi Shared-Office Accounting Firm, Chairman of KS&A Investment Co. Ltd., and Independent Director of Mercuries F&B Co., Ltd. and KGI Life Insurance Co., Ltd. He possesses experience, professional capabilities, and practical experience in accounting and audit, risk management, information security, and information technology, and has obtained CISA (Certified Information Systems Auditor) certification. In addition, he has not been involved in any of the circumstances described in the subparagraphs of Article 30 of the Company Act.	Wei-Chuan Gau, Independent Director, has not been involved in any of the circumstances described in Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. Besides, neither he nor his spouse nor any of his relatives within second degree of kinship is a director of the Company or its affiliates holding any number and proportion of shares of the Company (which are not held in the name of others).	2

Note: None of the Independent Directors of the Company are directors, supervisors or employees of companies with specific relationships with the Company and have not received compensation for providing business, legal, financial or accounting services to the Company or its affiliates in the last two years.

4. Diversity and Independence of the Board

(1) Diversity of the Board

In accordance with Article 20 of the Company's Corporate Governance Best Practice Principles and the "Principles of Election of Board Members and Managers and Guidelines for Continuing Education and Succession Planning" established by the Company, the Board of Directors will implement the objectives of diversity and independence in terms of expertise, experience and gender required for Board members, and will continue to invite appropriate candidates to join the Board of Directors in accordance with the above objectives in order to strengthen the balance of the Board of Directors in response to the Company's development strategies and changes in the internal and external environment. In order to achieve the desired objectives of corporate governance, the Board of Directors of the Company is composed of members from the management team, managers of relevant industries and professionals with financial, business and accounting backgrounds, who effectively perform the duties of Board members with different fields and work backgrounds. These duties include establishing and maintaining the Company's vision and values, assisting in promoting corporate governance and strengthening management, overseeing and evaluating the implementation of management policies and operational plans, and being responsible for the Company's overall economic, social, and environmental operations to enhance corporate governance and corporate value from the perspective of stakeholders.

The Company has built its strength by being focused on the wire and cable, stainless steel, resources, and commercial real estate fields and become a model of business excellence moving towards the manufacturing service industry. There are eleven directors on the Company's Board of Directors of 20th term: Yu-Lon Chiao, Chairman, has been working in the business field of the Company for a long time and has a good understanding of the operation and development of the industry, with an open-minded leadership style that encourages adoption of suggestions; Shyi-Chin Wang, Vice Chairman, previously serving as President and Acting Chairman of China Steel Corporation, has dedicated many years to the stainless steel industry and possesses substantial operational management experience and expertise in advancing and transforming Taiwan's domestic stainless steel industry; Directors Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao have joined the management team of the Company and therefore are familiar with the organization and business operation of the Company and are good at operation management and investment judgment; Andrew Hsia, Director, comes from a diplomatic background with an international perspective and therefore has a good grasp of the conditions of the Southeast Asian market and can fully assist the Company in making relevant investment decisions; and the female Director, Director Wen-Chien Hsieh, as the Managing Partner of a law firm, possesses extensive practical legal experience and expertise in business management. The Company's Independent Directors have industry knowledge and an international market perspective: Independent Director Ming-Ling Hsueh, previously serving as the Managing Partner at PricewaterhouseCoopers (PwC) Taiwan, specializes in finance, accounting and corporate governance; Independent Director Fu-Hsiung Hu, having served at the Council of Agriculture, Executive Yuan, with a background deeply rooted in the financial industry, has expertise and experience in business administration, finance and securities, and credit information; Independent Director Tyzz-Jiun Duh, formerly serving as the Minister of Economic Affairs, is familiar with the general situation of the industry and commerce sector and the trends of economic development; and Independent Director Wei-Chuan Gau, currently practicing as a certified public accountant at an accounting firm, possesses professional capabilities in accounting, auditing, risk management, information security, and information technology, and has obtained CISA (Certified Information Systems Auditor) certification.

(2) Independence of the Board:

The Company should have 3 Independent Directors in accordance with the law, but it has 4 Independent Directors among its 11 Directors. Four Directors have spousal or second-degree kinship relationships with other

Directors, representing 36% of the total board members. This complies with Paragraph 3, Article 26-3 of the Securities and Exchange Act, which stipulates that more than half of the director seats shall not be held by persons having spousal or second-degree kinship relationships. In order to improve the Company's operation and development and operation of corporate governance practices, none of Independent Directors are subject to Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(3) Diversity Management Objectives

The Company implements a board diversity policy with specific management objectives that include: Independent Directors representing more than one-third of the board; a majority of Independent Directors not serving more than three consecutive terms; and female Directors occupying at least one-third of all board seats.

Independent Directors currently represent 36% of the board, with a majority serving fewer than three consecutive terms. The board currently consists of 10 male directors (91%) and 1 female director (9%). Since the election of the Board of Directors of the 20th term was completed in 2023, the Company will prioritize seeking female director candidates in the future to achieve the goal of having female directors occupy at least one-third of all board seats.

(4) Implementation of Board Diversity:

Title	Name	Nationality	Gender	Age	Term of Independent Director	Industry Experience					Professional Capabilities							
						Energy & Environmental Protection	Merger, Acquisitions & Investment	Finance & Legal	Information Technology	Stainless Steel	Business Management	Leadership & Decision-making	Market Marketing	International Trade	Risk Management	ESG	Finance, Accounting & Legal	Professional Certification
Chairman	Yu-Lon Chiao	R.O.C.	Male	61-70		V	V			V	V	V	V			V	V	
Vice Chairman	Shyi-Chin Wang	R.O.C.	Male	61-70		V	V		V	V	V	V				V		
Director	Yu-Cheng Chiao	R.O.C.	Male	61-70		V	V		V	V	V					V	V	
Director	Yu-Heng Chiao	R.O.C.	Male	61-70					V	V	V					V	V	
Director	Yu-Chi Chiao	R.O.C.	Male	61-70			V		V		V	V	V			V		
Director	Hsia, Andrew	R.O.C.	Male	71-80			V				V	V		V		V	V	
Director	Wen-Chien Hsieh	R.O.C.	Female	61-70				V			V	V		V		V	V	V
Independent Director	Ming-Ling Hsueh	R.O.C.	Male	61-70	>6 years		V	V	V		V	V		V	V	V	V	V
Independent Director	Hu, Fu-Hsiung	R.O.C.	Male	61-70	<6 years		V	V	V		V	V		V	V	V		
Independent Director	Tyzz-Jiun Duh	R.O.C.	Male	61-70	<6 years	V	V	V	V		V	V		V	V	V		
Independent Director	Wei-Chuan Gau	R.O.C.	Male	61-70	<6 years		V		V		V	V		V	V	V	V	V

Note: Independent Director Wei-Chuan Gau possesses information security expertise and has obtained the CISA (Certified Information Systems Auditor) certification.

(2) Profile of President, Vice Presidents and Department Heads

Title	Nationality	Name	Gender	Date appointed	Shares Held		Shares Held by Spouse and Underage Children		Shares Held in Name of Others	
					Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage
President & President of Commerce & Real Estate BG	R.O.C.	Fred Pan	Male	July 16, 2007	251,000	0.01%	0	0.00%	0	0.00%
Executive Vice President & Head of Finance Dept.	R.O.C.	C.C. Chen	Male	May 1, 2010	317,484	0.01%	0	0.00%	0	0.00%
President of Insulated Wire & Cable BG	R.O.C.	Jin-Renn Leu	Male	August 13, 2014	280,900	0.01%	1,000	0.00%	0	0.00%
President of Resources BG	R.O.C.	Josh Chia	Male	June 13, 2019	77,000	0.00%	1,559	0.00%	0	0.00%
President of Stainless Steel BG	R.O.C.	Chung-Shin Chen	Male	August 2, 2024	10,000	0.00%	4,000	0.00%	0	0.00%

December 31, 2025

	Education/Work Experience	Other Current Positions at Other Companies	Manager who is Spouse or Relative within the Second Degree			Shares Acquired by Managers under Employee Stock Options	Note (Note 2)
			Title	Name	Relationship		
	MBA of US Tulane University; Finance Chief of Marketing of Philips Taiwan Semiconductor, Finance Chief of Sales of Philips Asia Pacific Semiconductor; the Company's Accounting Division head, Chief of Staff and Vice President.	Vice Chairman of Nanjing Walsin Property Management Co., Ltd.; Director of Walsin (Nanjing) Development Co., Ltd., Walsin International Investment, Joint Success Enterprises Limited; Director and President of Jincheng Construction Co., Ltd., Walsin China Investment Co., Ltd.	None	None	None	None	None
	Master of Accounting Graduate School, National Taiwan University; Audit Team Leader of Deloitte Touche Tohmatsu Limited; Partner of Tianyao United Accountants; the Company's Manager of Performance Analysis Department of Financial Service Center, Head of Financial Management Center, Head of Accounting Division, Head of China Management Division, Vice President of Specialty Steel BG, Head of Yantai BU, Head and Vice President of Specialty Steel BU, and President of Resources BG.	Chairman of Walsin Singapore Pte. Ltd.; Director of Walsin Info-Electric Corp., PT. Walsin Nickel Industrial Indonesia, PT. Sunny Metal Industry, PT. Walhsu Metal Industry, Berg Holdings Limited, PT. Walsin Everising Specialty Steel Indonesia, Walsin International Investments Limited, Walsin (China) Investment Co., Ltd., Hangzhou Walsin Power Cable & Wire Co., Ltd., Changshu Walsin Specialty Steel Co., Ltd., Walsin Lihwa Europe S.à r.l., and MEG S.A.	None	None	None	None	None
	M.S. in Electrical Engineering, Yuan Ze University; Assistant Manager of Optical Communication Division/Communication Technology Division, Manager of Communication Technology/Quality Assurance Technology Division, Electrical Production/Communication Operation Division, Director of Hsinchuang BU, Vice President of Cable & Wire BG; Head of Wire BU of the Company.	Director of Walsin Energy Cable System Co., Ltd., Shanghai Walsin Lihwa Power Wire & Cable Co., Ltd., Hangzhou Walsin Power Wire & Cable Co., Ltd., and Taiwan Electric Research & Testing Center	None	None	None	None	None
	MPA in Finance, New York University; MBA in Accounting, National Taiwan University; Bachelor of Accounting, National Taiwan University; Head of Asset and Liability Management Department/Performance Management Department/ Corporate Finance Department of Standard Chartered Bank, Executive Vice President & Accounting Officer of Finance Division of Standard Chartered Bank, Vice President of Accounting Department of Fubon Bank (China) Co., Ltd.; the Company's Project Director of the President Office, Head of Finance Division and Vice President of Financial Management Center.	Chairman of PT. Walsin Nickel Industrial Indonesia, Berg Holdings Limited, PT. Sunny Metal Industry, and PT. Walhsu Metal Industry; Director of Walsin Singapore Pte. Ltd., Innovation West Mantewe, PT. Transcoal Minergy, and Cogne Acciai Speciali S.p.A.; Supervisor of PT. Walsin Everising Specialty Steel Indonesia and PT. Mimosa Walsin Stainless Indonesia.	None	None	None	None	None
	Master's in Business Administration from Tunghai University; former university lecturer; Assistant Vice President of Planning Division at China Steel Corporation; Chairman of China Steel And Nippon Steel Vietnam Joint Stock Company; Chairman of China Steel HIMAG Magnetic Corporation; Chairman of C.S. Aluminium Corporation.	Chairman of PT. Walsin Everising Specialty Steel Indonesia; Director of PT. Mimosa Walsin Stainless Indonesia.	None	None	None	None	None

Corporate Governance Report

Title	Nationality	Name	Gender	Date appointed	Shares Held		Shares Held by Spouse and Underage Children		Shares Held in Name of Others	
					Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage
President of Corporate Strategy and Supply Chain Management Organization	R.O.C.	Sherry Ho	Female	August 2, 2024	440,000	0.01%	0	0.00%	0	0.00%
President of Digital Intelligence Development Organization	R.O.C.	Sam Wu	Male	September 16, 2024	500,000	0.01%	0	0.00%	0	0.00%
Head of Corporate Governance	R.O.C.	Hueiping Lo	Female	January 22, 2021	256,000	0.01%	0	0.00%	0	0.00%
Director of Accounting	R.O.C.	Sophi Pan	Female	December 1, 2025 (Note 3)	69,016	0.00%	0	0.00%	0	0.00%

Note 1: Date appointed is the first time appointed department heads.

Note 2: Where the chairman and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness of, necessity of, and the measures adopted in response to, the above situation.

Note 3: The position of Head of Accounting Department was assumed by Ms. Sophi Pan effective December 1, 2025.

Note 4: The shareholding ratios are rounded to the nearest hundredth percent.

Post-event Note: Effective January 23, 2026, Shyi-Chin Wang, Chief Executive Officer, has assumed the position of President on a concurrent basis.

Education/Work Experience	Other Current Positions at Other Companies	Manager who is Spouse or Relative within the Second Degree			Shares Acquired by Managers under Employee Stock Options	Note (Note 2)
		Title	Name	Relationship		
Master of Laws from Case Western Reserve University (CWRU); Legal Manager of Lite-On IT Corporation; former Legal Director and Head of Corporate Governance of the Company; Senior Vice President of Procurement Center and Director of International Affairs Division and Corporate Planning Division of the Company.	Chairman of PT. Walsin Research Innovation Indonesia; Director and President of Walsin Info-Electric Corp., Walsin Energy Cable System Co., Ltd., PT. Sunny Metal Industry, PT. Walhsu Metal Industry, Walsin Lihwa Europe S.à r.l., MEG S.A., Cogne Acciai Speciali S.p.A., and Degerfors Long Products AB, Advanced Manufacturing Holdings Limited, and Advanced Manufacturing (Sheffield) Limited; Executive Director of Walsin Lihwa Italy S.r.l.; Chairman of Supervisory Board of PT. Walsin Nickel Industrial Indonesia.	None	None	None	None	None
Ph.D. in Technology Management from National Chengchi University; Director-General of Small and Medium Enterprise Administration; Director-General of Industrial Development Bureau, Ministry of Economic Affairs; Deputy Minister of Council for Economic Planning and Development and Executive Secretary of National Development Fund; Deputy Mayor of New Taipei City; Chairman of New Taipei Metro Corporation.	Independent Director of United Alloy-Tech Company and Nanya Technology Corporation; Chairman of Association for Taiwan-Japan Cooperation on Industrial Technology.	None	None	None	None	None
M.B.A., National Taiwan University; former Vice President of Taiwan Cooperative Securities, Associate Manager of KGI Commercial Bank, and Associate Manager of China Development Financial Holding Corporation.	Director of Min Maw Precision Industry Corp., Hannstar Display Corporation, Global Investment Holdings, Theaceae Conservation Corporation, PT. Walsin Nickel Industrial Indonesia, Walsin Lihwa Europe S.a.r.l., Walsin America, LLC, and Borrego Energy Holdings, LLC; Supervisor of PT. Sunny Metal Industry.	None	None	None	None	None
Bachelor's degree in Accounting, National Chengchi University; formerly Manager of Investment Department and Cost Analysis Department, Director of Finance Division and President's Office, Chief of Staff, and Chief Information Officer.	Director of Walsin Lihwa Holdings Limited, Concord Industries Limited, Ace Result Global Limited, Joint Success Enterprises Limited, PT. Walsin Lippo Industries, PT. Walsin Lippo Kabel, and Walsin America, LLC; Supervisor of XiAn Walsin Metal Product Co., Ltd.	None	None	None	None	None

2. Remunerations to Directors, President and Vice Presidents in the Most Recent Year

(1) Remuneration to Directors (including Independent Directors)

Title	Name	Directors Remuneration							
		Remuneration (A) (Note 1)		Pension (B)		Remuneration to Directors (C)(Note 2)		Business Expense (D) (Note 3)	
		Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)
Director	Chairman	Yu-Lon Chiao							
	Vice Chairman	Chin-Xin Investment Co., Ltd Representative: Shyi-Chin Wang							
		Director	31,120,000	35,062,190	0	0	11,220,000	11,220,000	3,467,200
	Director	Yu-Heng Chiao							
	Director	Yu-Chi Chiao							
	Director	Andrew Hsia							
Independent Director	Independent Director	Ming-Ling Hsueh							
	Independent Director	Fu-Hsiung Hu							
	Independent Director	2,940,000	2,940,000	0	0	4,080,000	4,080,000	6,708,000	6,708,000
	Independent Director	Tyzz-Jiun Duh							
	Independent Director	Wei-Chuan Gau							

1. In order to facilitate the management of the remuneration of directors and functional committee members of the Company, the Company has established the "Rules for the Remuneration of Directors and Functional Committee Members", which clearly define the criteria for the remuneration payable to independent directors according to their individual professional input and performance, while taking into account the reasonableness of individual performance, the Company's operating performance and future risks.

2. Except as disclosed in the above chart, remuneration to directors received due to the services provided to all companies listed in the financial statements (such as acting as advisors of parent companies/all companies /investees listed in the financial statements who are not an employee thereof) in the most recent year: 0

Table of Remuneration Ranges

Range of Remuneration Paid to Directors	Names of Directors			
	Aggregate of First Four Remunerations (A+B+C+D)		Aggregate of First Seven Remunerations (A+B+C+D+E+F+G)	
	The Company	All Companies Listed in the Financial Statements	The Company	The Company and All of Its Investee Companies
<NT\$1,000,000				
NT\$1,000,000 (inclusive) ~ NT\$2,000,000 (exclusive)	Yu-Cheng Chiao, Yu-Heng Chiao, Yu-Chi Chiao, Andrew Hsia, Wen-Chien Hsieh	Yu-Cheng Chiao, Yu-Heng Chiao, Yu-Chi Chiao, Andrew Hsia, Wen-Chien Hsieh	Yu-Cheng Chiao, Yu-Heng Chiao, Yu-Chi Chiao, Andrew Hsia, Wen-Chien Hsieh	Andrew Hsia, Wen-Chien Hsieh
NT\$2,000,000 (inclusive) ~ NT\$3,500,000 (exclusive)	Chin-Xin Investment, Ming-Ling Hsueh, Tyzz-Jiun Duh, Wei-Chuan Gau	Chin-Xin Investment, Ming-Ling Hsueh, Tyzz-Jiun Duh, Wei-Chuan Gau	Chin-Xin Investment, Ming-Ling Hsueh, Tyzz-Jiun Duh, Wei-Chuan Gau	Chin-Xin Investment, Ming-Ling Hsueh, Tyzz-Jiun Duh, Wei-Chuan Gau
NT\$3,500,000 (inclusive) ~ NT\$5,000,000 (exclusive)	Hu, Fu-Hsiung	Hu, Fu-Hsiung	Hu, Fu-Hsiung	Hu, Fu-Hsiung
NT\$5,000,000 (inclusive) ~ NT\$10,000,000 (exclusive)				
NT\$10,000,000 (inclusive) ~ NT\$15,000,000 (exclusive)	Shyi-Chin Wang	Shyi-Chin Wang	Shyi-Chin Wang	Shyi-Chin Wang
NT\$15,000,000 (inclusive) ~ NT\$30,000,000 (exclusive)	Yu-Lon Chiao	Yu-Lon Chiao	Yu-Lon Chiao	Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Chi Chiao
NT\$30,000,000 (inclusive) ~ NT\$50,000,000 (exclusive)				
NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)				
> NT\$100,000,000				Yu-Heng Chiao
Total	12	12	12	12

Unit: NT\$

Ratio of total (A), (B), (C) and (D) to after-tax loss (Note 5) (%)		Remuneration Received as Employee								Total of (A), (B), (C), (D), (E), (F) and (G) and its Ratio to After-tax Income (Note 5) (%)		Remuneration from Re-investments other than Subsidiaries (Note 6)	
		Salary, Bonus and Special Allowance (E)		Pension (F)		Employee Bonus (G)							
		Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)	Company					All Companies In Financial Statements (Note 4)
Cash Bonus	Stock Bonus							Cash Bonus	Stock Bonus				
45,807,200 1.4405	49,773,390 1.5652	0	0	0	0	0	0	0	0	0	45,807,200 1.4405	49,773,390 1.5652	131,688,008
13,728,000 0.4317	13,728,000 0.4317	0	0	0	0	0	0	0	0	0	13,728,000 0.4317	13,728,000 0.4317	0

Note 1: The Company's Independent Directors and Directors who are authorized by the Board of Directors to regularly involve in the Company's operation may receive remuneration; the amount of remuneration shall be reviewed in accordance with Director's participation and value contributed in the Company's operation, together with reference of international and domestic industrial practice, by the Remuneration Committee and submitted to the Board of Directors for approval.

Note 2: Remunerations to Directors in 2025 approved by the Board of Directors have been listed.

Note 3: Refers to the expenses incurred by Directors in 2025 to perform relevant duties (including transportation, attendance fees, special disbursements, various allowances, accommodation, transportation arrangements, and other practical provisions). In addition, the Company's remuneration to chauffeurs totaled NT\$1,323,067/year.

Note 4: Refers to the total pay to the Company's Directors from all companies in the consolidated statements (including the Company).

Note 5: After-tax net income refers to the after-tax net income of the stand-alone financial statements in 2025, which amounts to NT\$3,179,950.

Note 6: a. This field shows the amount of related remunerations a Director of the Company receives from investees other than subsidiaries of the Company.

b. The remuneration refers to remuneration, bonus (including bonuses to employees, Directors and Supervisors) and related remunerations for the performance of duties received by a Director of the Company serving as a Director, Supervisor or manager of an investee of the Company other than subsidiaries.

* The remuneration content disclosed in this Table differs from the income concept of the Income Tax Act; therefore, this Table acts as a form of information disclosure and does not serve for the purpose of taxation

(2) Remunerations to President and Vice Presidents

Title	Name	Remuneration (A) (Note 1)		Pension (B)		Bonus and Special Allowances (C) (Note 2)	
		Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)	Company	All Companies In Financial Statements (Note 4)
President (Note 7)	Fred Pan						
Executive Vice President & Chief Finance Officer	C.C. Chen						
President of Insulated Wire & Cable Business	Jin-Renn Leu						
President of Stainless Steel Business	Chung-Shin Chen						
President of Resources Business	Josh Chia	44,962,442	47,679,632	1,335,144	1,335,144	42,193,200	42,217,200
President of Corporate Strategy and Supply Chain Management Organization	Sherry Ho						
President of Digital Intelligence Development Organization	Sam Wu						

Table of Remuneration Ranges

Range of Remuneration Paid to President and Vice Presidents	Names of President and Vice Presidents	
	The Company	All Companies Listed in the Financial Statements
<NT\$1,000,000		
NT\$1,000,000 (inclusive) ~ NT\$2,000,000 (exclusive)		
NT\$2,000,000 (inclusive) ~ NT\$3,500,000 (exclusive)		
NT\$3,500,000 (inclusive) ~ NT\$5,000,000 (exclusive)	Jin-Renn Leu, Sam Wu	Jin-Renn Leu, Sam Wu
NT\$5,000,000 (inclusive) ~ NT\$10,000,000 (exclusive)	C.C. Chen, Cs Chen	C.C. Chen, Cs Chen
NT\$10,000,000 (inclusive) ~ NT\$15,000,000 (exclusive)	Fred Pan, Josh Chia, Sherry Ho	Fred Pan, Josh Chia, Sherry Ho
NT\$15,000,000 (inclusive) ~ NT\$30,000,000 (exclusive)		
NT\$30,000,000 (inclusive) ~ NT\$50,000,000 (exclusive)		
NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)		
> NT\$100,000,000		
Total	7	7

Note 1: The most recent annual salary, managerial bonus, and severance pay of the presidents and vice presidents are presented above.

Note 2: Refers to various bonuses, incentives, company car rental fees, vehicle subsidies, special allowance and salary expenses listed in accordance with IFRS 2 "share-based payment", including shares acquired under employee stock options, restricted new shares to employees and shares acquired from participation in cash capital increase options and so forth, received by managers ranked vice president or above in 2025. In addition, the Company's remuneration to chauffeurs totaled NT\$1,109,380/year. Refers to employee bonuses (including stock and cash bonuses) approved by the Board of Directors for distribution to managers ranked vice president or above in 2025.

Note 4: Discloses the total payment to manager's ranked vice president or above from all companies in the consolidated statements (including the Company).

Note 5: After-tax net income refers to the after-tax net income of the standalone financial statement in 2025, which amounts to NT\$3,179,950.

Note 6: a. This field shows the amount of related remuneration managers ranked vice president or above received from investees other than subsidiaries of the Company.
b. The remuneration refers to pay, bonus (including bonuses to employees, Directors and Supervisors) and related remunerations for the performance of duties received by the Company's managers ranked vice president or above while serving as a Director, Supervisor or manager of an investee of the Company other than subsidiaries.

Note 7: Mr. Fred Pan resigned from the position of President of the Company on January 23, 2026.

* The remuneration content disclosed in this Table differs from the income concept of the Income Tax Act; therefore, this Table acts as a form of information disclosure and does not serve for the purpose of taxation.

Unit: NT\$

	Employee Bonus (D) (Note 3)				Total of (A), (B), (C) and (D) and Its Ratio to After-tax Income (%) (Note 5)		Remuneration from Re-investments or Parent Company other than Subsidiaries (Note 6)
	Company		All Companies In Financial Statements (Note 4)		Company	All Companies In Financial Statements (Note 4)	
	Cash Bonus	Stock Bonus	Cash Bonus	Stock Bonus			
	2,403,000	0	2,403,000	0	90,893,786 2.8583	93,634,976 2.9445	186,000

(3) Distribution of Employee Bonus to Managers

March 24, 2026

	Title	Name	Stock bonus	Cash Bonus	Total	Percentage of the Total to After-tax Net Income (%)
Managers	President	Fred Pan	0	NT\$2,781,000	NT\$2,781,000	0.08745
	Executive Vice President & Chief Finance Officer	C.C. Chen				
	President of Insulated Wire & Cable Business	Jin-Renn Leu				
	President of Stainless Steel Business	Chung-Shin Chen				
	President of Resources Business	Josh Chia				
	President of Corporate Strategy and Supply Chain Management Organization	Sherry Ho				
	President of Digital Intelligence Development Organization	Sam Wu				
	Head of Corporate Governance	Hueiping Lo				
	Head of Accounting Dept.	Sophi Pan				

※ This Table lists managers in active duty as of the end of 2025 and their summarized 2025 employee bonus for managers approved by the Board of Directors.

※ After-tax net income refers to the after-tax net income of the stand-alone financial statements in 2025.

(4) Analysis of total remunerations to Directors, President, vice presidents etc. as a percentage of the stand-alone after-tax net income in the last two years and description of the policy, standards and packages of remunerations, procedure for making such decision and relation to business performance:

1. Analysis of total remunerations to Directors, President, vice presidents etc. as a percentage of the stand-alone after-tax net income in the last two years:

Title	Total Remunerations as Percentage (%) of After-tax Net Income (Losses)			
	2025		2024	
	Company	Companies in Consolidated Financial Statements	Company	Companies in Consolidated Financial Statements
Director	1.8722	1.9969	1.8576	1.9518
President and Vice President	2.8583	2.9445	2.5478	2.5986

2. Description of the policy, standards and packages of remunerations, procedure for making such decision and relation to business performance:

(1) The Company's policy for remunerating its directors is formulated based on the Company Act and the Company's Articles of Incorporation. The remuneration of directors for the current year shall be limited to an amount not exceeding 1% of the current year's earnings and shall be paid in accordance with the Rules Governing the Compensation of Directors and Functional Members of the Company. The Company's operating strategy, profitability, future development and industry condition, as well as each director's participation in and contribution to the Company's operation (such as serving on functional committees or being invited to important business meetings), have also been taken into account in order to give them reasonable remuneration. The Compensation Committee then submits a proposal, which is passed at a board meeting before the policy takes effect.

(2) In order to ensure that the performance of managers is closely linked to the Company's strategy and that their overall compensation is competitive in the market, the Company has established the Regulations for the Evaluation of Managerial Performance and Compensation as the basis for performance evaluation and compensation of managers. The aforementioned regulations include policies, systems, standards and structures for performance evaluation and compensation of managers, which shall be reviewed by the Compensation Committee and submitted to the Board of Directors for approval. Manager's remuneration includes salary and bonus: their salary is based on the Company's business strategy and profitability by taking into account the manager's professional ability, scope of responsibility and market competitiveness; for the bonus, the Company will take into account the results of individual performance evaluation, the reasonableness of the link between its operating performance and future risks. The Compensation Committee then submits a proposal, which is passed at a board meeting before the policy takes effect. However, if there is a significant risk event that affects the Company's reputation, internal mismanagement, personnel malpractice and other risk events attributable to any manager, the bonus payable to him/her will be reduced or cancelled.

The performance evaluation structure for managerial officers comprises two major dimensions: "Results Assessment" and "Competency Assessment." Goal-setting is completed at the beginning of each year, followed by quarterly reviews of operational performance and semi-annual performance evaluations to ensure the effective implementation of operational targets and strategic execution. Key evaluation criteria include execution of directional plans, operational planning capability, profitability, decision-making ability, leadership and management capability, and effectiveness of management talent

development, to comprehensively assess each managerial officer's contribution to the Company's operational performance and long-term development.

In fulfillment of its corporate sustainability responsibilities, the Company has, commencing from the 2024 fiscal year, introduced "Corporate Sustainability Development Indicators," which have been incorporated into the performance evaluation of senior managerial officers, accounting for 10% of the overall performance evaluation weighting. These indicators encompass strategic objectives in environmental, social, and governance (ESG) dimensions, including environmental management, occupational safety, and regulatory compliance, and further incorporate the assessment of climate change-related risk management and carbon reduction initiatives, thereby linking sustainability development objectives with the remuneration policy for managerial officers.

The said principles may be adjusted based on economic conditions, the Company's future development, and profitability and operating risks.

3. Corporate Governance Status

(1) Overview of Board of Directors Operation

The Board of Directors totally held 6 meetings in 2025.

1. The attendance records for Directors are as follows:

Title	Name	Attended in Person	Attended by Proxy	Attendance Percentage (%)	Remarks
Chairman	Yu-Lon Chiao	6	0	100%	None
Vice Chairman	Representative of Chin-Xin Investment Co., Ltd.: Shyi-Chin Wang	6	0	100%	None
Director	Yu-Cheng Chiao	5	1	83.3%	None
Director	Yu-Heng Chiao	4	2	66.7%	None
Director	Yu-Chi Chiao	4	2	66.7%	None
Director	Andrew Hsia	6	0	100%	None
Director	Wen-Chien Hsieh	5	1	83.3%	None
Independent Director	Ming-Ling Hsueh	6	0	100%	None
Independent Director	Fu-Hsiung Hu	6	0	100%	None
Independent Director	Tyzz-Jiun Duh	6	0	100%	None
Independent Director	Wei-Chuan Gau	6	0	100%	None

2. The attendance records for Independent Directors are as follows:

✓: Attended in Person; ◎: Attended by Proxy; x: Applied for leave of absence

20 th Term	15 th Meeting January 6, 2025	16 th Meeting February 21, 2025	17 th Meeting May 9, 2025	18 th Meeting July 14, 2025	19 th Meeting August 8, 2025	20 th Meeting November 7, 2025
Ming-Ling Hsueh	✓	✓	✓	✓	✓	✓
Fu-Hsiung Hu	✓	✓	✓	✓	✓	✓
Tyzz-Jiun Duh	✓	✓	✓	✓	✓	✓
Wei-Chuan Gau	✓	✓	✓	✓	✓	✓

Corporate Governance Report

Other details that need to be recorded in meeting minutes:

1. In the event of the occurrence of any of the following scenarios with the operation of the Board of Directors, the dates of meetings, session number, resolution, opinions of all Independent Directors and the Company's subsequent action in response to these opinions shall be clearly stated:

(1) Matters and items stipulated in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee and is therefore not subject to Article 14-3 of the Securities and Exchange Act. For relevant information, please refer to the section "Operation of the Audit Committee" in this annual report.

(2) In addition to the foregoing, there were other matters to be resolved by directors board meetings about which an independent director expressed objections or reservations that had been included in records or stated in writing: Not applicable

2. Director recusals due to conflicts of interests totaled 5 times.

December 31, 2025

No.	Term/Meeting Date	Name(s) of Directors	Proposal	Reason for Recusal	Participated in Vote or Not
1	20th Term 15th Meeting January 6, 2025	Yu-Lon Chiao and Shyi-Chin Wang	Advice on Chairman's and Vice Chairman's 2024 performance bonus.	Personally interested	Recused as provided by law
2	20th Term 16th Meeting February 21, 2025	Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao	The Company's subsidiary Walsin Energy Cable System Co., Ltd., for the development of its submarine cable business, applied to the Company for the right to jointly use the additionally leased A6-A land at Kaohsiung Port, based on the need for plant construction and operations.	Personally interested	Recused as provided by law
3	20th Term 16th Meeting February 21, 2025	Yu-Lon Chiao, Shyi-Chin Wang, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao	Proposal to lift the non-compete restrictions for the Company's Directors under Article 209 of the Company Act.	Personally interested	Recused as provided by law
4	20th Term 17th Meeting May 9, 2025	Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao	The Company's subsidiary Walsin Energy Cable System Co., Ltd., to meet plant construction funding requirements, sought to increase the NT\$13.74 billion syndicated credit facility entered into with financial institutions on April 9, 2024 by an amount not exceeding NT\$4.18 billion, and proposed that the Company increase its endorsement/guarantee amount from NT\$4.5 billion to NT\$5.9 billion.	Personally interested	Recused as provided by law
5	20th Term 19th Meeting August 8, 2025	Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao	Proposal for the Company to donate NT\$6.5 million to the Walsin Lihwa Sustainable Development Foundation.	Personally interested	Recused as provided by law

3. Frequency, period, scope, method, and items of self-evaluation of the Board of Directors and the Compensation Committee, Audit Committee, Sustainable Development Committee, and Nomination Committee:

Frequency	Period	Scope	Method	Item
Once every year	2025/01/01 ~ 2025/12/31	Board of Directors	Internal self-evaluation of the Board of Directors	1. Involvement in the operation of the Company. 2. Improve the quality of Board decisions. 3. Composition and structure of the board of directors. 4. Selection and Continuing Education of Directors. 5. Internal control.
Once every year	2025/01/01 ~ 2025/12/31	Compensation Committee, Audit Committee, Sustainable Development Committee, and Nomination Committee	Internal self-evaluation of the functional committees	1. Involvement in the operation of the Company. 2. Awareness of responsibilities of the committees. 3. Improve the quality of decision making in the committees. 4. Composition and selection of committee members. 5. Internal control.
Once every year	2025/01/01 ~ 2025/12/31	Each director	Self or peer performance evaluation of board members	1. Understanding of the company's objectives and tasks. 2. Awareness of directors' responsibilities. 3. Involvement in the operation of the Company. 4. Internal relationship management and communication. 5. Professional and continuing education of directors. 6. Internal control.
Once every 3 years	2026/10/01 ~ 2027/09/30	Board of Directors and each functional committee	Evaluation by an external organization	The evaluation covered five dimensions: board composition and division of responsibilities, board guidance and supervision, board authorization and risk management, board communication and collaboration, and board self-discipline and advancement.

4. Evaluation of achievement of enhancing the Board's performance (e.g. establishing an Audit Committee and increasing information transparency):

- (1) Formulation of regulations related to the corporate governance: In addition to explicitly stating the powers and duties of the Board of Directors in the company's articles of incorporation, the Company also follows rules and regulations including the "Board of Directors Procedural Regulations", "Guidelines for the Ethical Conduct of Directors and Managerial Officers", "Procedures for the Processing of Critical Internal Information", "Corporate Governance Principles and Practice", "Corporate Management Integrity Principles", "Behavioral Guidelines and Operation Procedures for Honest Practices", "Guidelines for the Ethical Conduct of Employees", "Rules for Suggestions and Complaints from Related Parties", and "Practical Guidelines for Corporate Social Responsibility" in order to strengthen operations of the Board of Directors as well as corporate governance.
- (2) Evaluation of the Performance of the Board of Directors and Functional Committees: To implement corporate governance and enhance the Company's board functions, and to set forth performance objectives to improve the operation efficiency of the board of directors, the Regulations Governing

Board Performance Evaluation were established pursuant to the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and shall apply to the Board of Directors, functional committee and individual directors. According to the Company's Regulations Governing Board Performance Evaluation, the Board of Directors must conduct a performance evaluation at least once a year. The Board's performance evaluation should be conducted by an external professional independent institution or a team of external experts and scholars at least once every three years, and should be performed at the end of each year for that year's performance evaluation. The internal self-assessment method for the Board and each functional committee involves each agenda working group providing questionnaires for Board members to complete in December each year. The questionnaire results are compiled and presented to the Nomination Committee and the Board of Directors for performance evaluation reporting. The external and internal performance evaluations of the Board of Directors, Compensation Committee, Audit Committee, Sustainable Development Committee, and Nomination Committee for 2025 were completed in December 2025 and reported to the Board of Directors on January 23, 2026.

A. Regarding external evaluations:

In 2018, the Company first appointed Taiwan Corporate Governance Association ("TCGA"), an independent third party with which the Company has no business dealings, to evaluate the effectiveness of its Board of Directors once every three years. The evaluation was conducted by means of questionnaires and on-site interviews on five major aspects of the board of directors, i.e., board composition and division of responsibilities, board guidance and supervision, board authorization and risk management, board communication and collaboration, and board self-discipline and advancement. Through the review by a professional organization and with the guidance of and communications with the evaluation members, the Company obtained professional and objective evaluation results and recommendations. In addition, the assessment results have been used as a reference for the continuous enhancement of the functions of the board of directors in the future, with ongoing improvements and optimization of the quality of discussion in meetings.

The measures in response to the recommendations of the external evaluation institution in 2024 are as follows:

Recommendations of External Evaluation Institution	Measures
Setting Goals for the Board of Directors and Functional Committees	<p>It is recommended that after the election of each term of the Board of Directors, goals should be established for the current term of the Board and its functional committees. Additionally, the responsibilities of each functional committee should be reviewed, and the relevant objectives should be incorporated into the Performance Evaluation Indicators for the Board of Directors and Functional Committees to ensure that the goals of the Board and functional committees for their term can be reasonably achieved.</p> <p>Following this recommendation, self-assessment items regarding assignments or objectives for Board members for their term have been added, with the Nomination Committee conducting regular reviews and providing recommendations. Each functional committee has similarly implemented these additional items accordingly. The addition of the board of directors self-evaluation questionnaire (Appendix 3) was approved by the 10th meeting of the Nomination Committee of the 2nd term on January 16, 2025, and will be used for internal evaluation within 2025.</p>

B. Regarding the annual internal evaluation for 2025, the 2025 Board of Directors' and functional

committees' performance self-evaluation results go as follows:

- (a) Board of Directors' overall average score 4.85 points (out of 5 points)
- (b) Board members' overall average score 4.82 points (out of 5 points)
- (c) Compensation Committee: 5.0 points (out of 5 points)
- (d) Audit Committee: 4.99 points (out of 5 points)
- (e) Sustainable Development Committee: 4.98 points (out of 5 points)
- (f) Nomination Committee: 5.0 points (out of 5 points)

In December 2025, the Company conducted an internal annual board performance evaluation of the board of directors, individual board members and functional committees (i.e., the Compensation Committee, Audit Committee, Sustainable Development Committee, and Nomination Committee) in accordance with the evaluation indicators and evaluation procedures specified in these Rules, and compiled and scored the data after the questionnaires were collected, and made recommendations for improvement. This year, the Company has made recommendations for improvement in the level of Directors' participation in the Company's internal control and operations, as well as the follow-ups on the recommendations made by an external evaluation institution in 2024, both of which were consolidated and reported to the Nomination Committee on January 16, 2026 and the Board of Directors' meeting on January 23, 2026, the details of which were disclosed on the Company's website.

- (3) Implementing the performance evaluation of the functional committees: In accordance with the "Regulations for the Evaluation of the Performance of the Board of Directors (including Functional Committees) and their Remunerations" formulated by the Compensation Committee based on the latest version published by the Competent Authority, our Compensation Committee, Audit Committee, Sustainable Development Committee, and Nomination Committee members in December every year evaluate themselves by the assessment indicators to measure the corporate leadership strategic directions and oversee the corporate operational performance in an effort to improve shareholders' long-term value.
- (4) Actively participating in corporate governance: In recent years, the Company has actively participated in the promotion of the corporate governance and the transparency in information disclosure. Walsin Lihwa was listed as the top 5% outstanding companies by eight consecutive times of Corporate Governance Evaluation from 2017 to 2024. The Company also received five outstanding recognitions: Taiwan's Top 100 Sustainability Model Business Award, Information Security Leadership Award, Platinum Sustainability Report Award (Traditional Manufacturing Industry), Bronze Prize for English Sustainability Report, and Sustainable Micro Movie Sliver Award, as well as being selected as a Member of the S&P Global Sustainability Yearbook in 2025. The Company will continue making efforts to maintain among the top with respect to the Corporate Governance Evaluation Results. The Company not only will continue to strive to actively participate in the corporate governance evaluation, but also has formed a project to improve corporate governance matters and enhance corporate governance capabilities.

The Company is committed to enhancing the transparency of information. In addition to announcing financial information in accordance with laws and regulations, the Company also holds regular investor conferences four times a year. In 2025, the Company was granted a long-term credit rating of 'twA-' and a short-term credit rating of 'twA-2' with a 'negative' outlook by Taiwan Ratings.

- (5) Enhancing the board's functions and decision-making quality: In order to bring into play the functions and decision-making quality of the Board of Directors, our company regularly holds strategic meetings on a quarterly basis to enable the directors to understand our financial and business conditions and the formulation of major business strategies and the implementation of related plans. In addition, quarterly operational meetings are also held to help directors understand the operational content through reporting by operating units, so as to improve the performance of the Board of Directors. In the meantime, the directors may provide their effective guidance out of their expertise and experience to the operating units during such meetings.
- (6) Heavy reliance on the independent directors' functions: Authorizing independent directors to utilize their own expertise and regularly participate in our company's investment assessment projects and

matters relevant to corporate governance. The Audit Committee was formally established by all independent directors after the shareholders' meeting on May 26, 2017, and the Audit Committee of the third term was formed by all independent directors on May 19, 2023; the Compensation Committee of the fifth term was established on May 19, 2023, with all independent directors acting as its members. On May 19, 2023, Chairman, Vice Chairman and all independent directors were appointed as members of the Sustainable Development Committee of the third term of the Company. On May 19, 2023, Chairman and all Independent Directors were appointed as the members of the Nomination Committee of the second term of the Company. These four functional committees continue to assist the Board of Directors in its oversight responsibilities.

- (7) Raising the transparency of corporate data: On the MOPS and our official website, we voluntarily disclose the related law and regulations which we follow, the important resolutions adopted at Board meetings and the relevant information to help shareholders understand our activities and to raise transparency in our corporate information.

(II) Operation of the Audit Committee

1. The major matters reviewed by the Audit Committee include:

- (1) Adoption of or amendment to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Assessment of the effectiveness of the internal control system.
- (3) Adoption of or amendment to procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of loans to others, or endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
- (4) Matters bearing on the personal interest of a director.
- (5) Material asset or derivatives transactions.
- (6) Material loans, endorsements, or provision of guarantees.
- (7) The offering, issuance, or private placement of any equity-type securities.
- (8) The engagement or dismissal of a CPA, or the compensation given thereto.
- (9) The appointment or discharge of a financial, accounting, or internal auditing officer.
- (10) Annual financial reports signed or sealed by the Chairman, manager and accounting officer.
- (11) Any other material matter so required by the Company or the Competent Authority.

2. Audit Committee's Annual Work Summary:

- (1) Agenda arrangement (for Audit Committee meetings and communication meetings)
- (2) Handling matters related to the meeting of the Audit Committee in accordance with the law (meeting notice, proceedings)
- (3) Follow-ups and execution of improvements requested by the Audit Committee
- (4) Providing company information required by independent directors to assist them in fully exercising their powers
- (5) Annual self-assessment of the Audit Committee
- (6) Establishing and revising the organizational regulations and relevant operating procedures
- (7) Announcement of relevant matters concerning the Audit Committee pursuant to law (organizational regulations and operational status)
- (8) Whether any employee, manager and director has entered into related-party transactions and possible conflicts of interest in such transactions
- (9) Suggestions and complaints from interested parties
- (10) Management of exchange rate risks
- (11) Information Security
- (12) Work safety/environmental protection and legal compliance

3. The Audit Committee of the third term started on May 19, 2023 and will be ending on May 18, 2026. The meetings were held 7 times in 2025, and the attendance of the independent directors in 2025 is as follows:

Title	Name	Personally Attended	Attended by Proxy	Attendance rate (%)	Remarks
Convener	Fu-Hsiung Hu	7	0	100%	None
Member	Ming-Ling Hsueh	7	0	100%	None
Member	Wei-Chuan Gau	7	0	100%	None
Member	Tyzz-Jiun Duh	7	0	100%	None

4. Other matters that need to be recorded in meeting minutes:

(1) If any of the following circumstances occurs during the operation of the Audit Committee, the Audit Committee meeting date, meeting number, the proposal contents, the resolution of the Audit Committee and our company's handling of the Audit Committee's opinions shall be clearly described.

A. Items listed in Article 14-5 of the Securities and Exchange Act:

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
3 rd Term 13 th Meeting January 6, 2025	20 th Term 15 th Meeting January 6, 2025	Proposal: Proposal to approve the Company's 2025 annual business plan. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Evaluation of the independence and competence of the certifying CPAs, audit quality evaluation at the CPA firm and individual engagement levels, and the CPA firm's annual remuneration. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Audit Committee proposes to authorize the Company to approve the certifying CPAs' non-assurance services and independence assessments for amounts below NT\$500,000. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company intends to participate, through its wholly-owned Luxembourg-based subsidiaries, Walsin Lihwa Europe S.à r.l. and MEG S.A., in the cash capital increase of its Italian subsidiary, Cogne Acciai Speciali S.p.A., in the amount of EUR 60.5 million. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Yantai Walsin Stainless Steel Co., Ltd., in response to the PRC's policy to promote high-quality development in the steel industry, intends to invest in ultra-low emission facilities across the entire	None	All of the Directors present approved the proposal unanimously.

Corporate Governance Report

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
		<p>plant area.</p> <p>Resolution: Approved as proposed.</p>		
		<p>Proposal: Proposal to update the additional capital expenditure budget for the construction of the Kaohsiung Plant by the Company's subsidiary Walsin Energy Cable System Co., Ltd.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Indonesian subsidiary, PT. Walsin Nickel Industrial Indonesia, intends to extend a non-revolving loan facility of USD 80 million to PT. Sunny Metal Industry.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Singapore subsidiary Walsin Singapore Pte. Ltd. intends to extend a non-revolving loan facility of USD 175.75 million to its Indonesian subsidiary PT. Sunny Metal Industry.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a revolving loan facility of USD 300 million to the Company, and a revolving loan facility of RMB 3.7 billion (or equivalent in USD) to the Company's PRC subsidiary, Walsin (China) Investment Co., Ltd.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: Change of the Company's chief internal auditor.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: Changes in accounting estimates relating to depreciation and amortization methods for machinery, equipment, and intangible assets of the Resources Business Group.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company intends to conduct a cash capital increase with the issuance of new shares.</p>	None	All of the Directors present approved the

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
		Resolution: Approved as proposed.		proposal unanimously.
3 rd Term 14 th Meeting February 14, 2025	20 th Term 16 th Meeting February 21, 2025	Proposal: Proposal to approve the Company's 2024 annual business report and financial statements. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to approve the Company's 2024 consolidated business report of affiliated companies and consolidated financial statements of affiliated companies. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to approve the Company's 2024 earnings distribution table. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to approve the Company's 2024 internal control system statement. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to amend the Company's Endorsement and Guarantee Procedures. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: For the development of its submarine cable business and based on the need for plant pipeline installation, the Company's subsidiary, Walsin Energy Cable System Co., Ltd., intends to obtain from the Company the right to jointly use the additionally leased A6-A land at Kaohsiung Port. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to amend the Company's Articles of Incorporation. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to lift the non-competition restrictions for the Company's Directors under Article 209 of the Company Act. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		3 rd Term	20 th Term	Proposal: Proposal to approve the

Corporate Governance Report

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
15 th Meeting May 2, 2025	17 th Meeting May 9, 2025	Company's consolidated financial statements for the first quarter of 2025. Resolution: Approved as proposed.		Directors present approved the proposal unanimously.
		Proposal: Proposal to amend certain provisions of the Company's internal control system. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: To meet plant construction funding requirements, the Company's subsidiary, Walsin Energy Cable System Co., Ltd. ("WECS"), intends to increase the NT\$13.74 billion syndicated credit facility entered into with financial institutions on April 9, 2024 by an amount not exceeding NT\$4.18 billion, and proposes that the Company increase its endorsement/guarantee amount for WECS from NT\$4.5 billion to NT\$5.9 billion. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to extend a non-revolving loan facility of USD 19 million to Innovation West Mantewe Pte. Ltd. (Singapore). Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to extend a non-revolving loan facility of USD 27.03 million to PT. Walsin Everising Specialty Steel Indonesia (Indonesia). Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
3 rd Term 16 th Meeting July 14, 2025	20 th Term 18 th Meeting July 14, 2025	Proposal: The Company's UK subsidiary, Special Melted Products Ltd., intends to undertake capital expenditure for the establishment of a new product line. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
3 rd Term 17 th Meeting July 31, 2025	20 th Term 19 th Meeting August 8, 2025	Proposal: Proposal to approve the Company's consolidated financial statements for the second quarter of 2025. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
		<p>Proposal: The Company's Indonesian subsidiary, PT. Walsin Nickel Industrial Indonesia, and its Singapore subsidiary, Walsin Singapore Pte. Ltd., intend to respectively renew a one-year revolving loan facility of USD 30 million and a one-year non-revolving loan facility of USD 145 million to PT. Sunny Metal Industry, another Indonesian subsidiary of the Company.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to renew a one-year non-revolving loan facility of USD 140.14 million to the Company's Luxembourg subsidiary, Walsin Lihwa Europe S.à r.l.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Italian subsidiary, Cogne Acciai Speciali S.p.A., intends to renew non-revolving loan facilities totaling EUR 15 million to its indirectly wholly-owned subsidiaries: DMV Italia S.r.l. (Italy), DMV France S.A.S. (France), and DMV USA, Inc. (United States).</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's German subsidiary, DMV GmbH, intends to renew one-year revolving loan facilities totaling EUR 50 million to its subsidiaries.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to renew a one-year non-revolving loan facility totaling USD 50 million to the Company's US subsidiary, Borrego Energy Holdings, LLC, and its subsidiary, Borrego Energy, LLC.</p> <p>Resolution: Approved as proposed.</p>	None	All of the Directors present approved the proposal unanimously.
		<p>Proposal: The Company intends to donate NT\$6.5 million to the Walsin Lihwa Sustainable Development Foundation.</p>	None	All of the Directors present approved the proposal

Corporate Governance Report

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
		Resolution: Approved as proposed.		unanimously.
3 rd Term 18 th Meeting October 31, 2025	20 th Term 20 th Meeting November 7, 2025	Proposal: Proposal to approve the Company's consolidated financial statements for the third quarter of 2025. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to amend the Company's internal control system. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Proposal to approve the 2026 annual audit plan. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company intends to conduct a cash capital increase into Yantai Walsin Stainless Steel Co., Ltd. through Concord Industries Limited. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a revolving loan facility of EUR 60 million with a term not exceeding one year to the Company's Luxembourg subsidiary, Walsin Lihwa Europe S.à r.l. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously. This proposal was subsequently canceled due to funding rearrangement; the content will be revised and re-submitted at the next Audit Committee meeting
		Proposal: The Company's Luxembourg subsidiary, Walsin Lihwa Europe S.à r.l., intends to provide a loan facility or endorsement/guarantee not exceeding EUR 60 million with a term not exceeding one year to its Italian subsidiary, Cogne Acciai Speciali S.p.A. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously. This proposal was subsequently canceled due to funding rearrangement; the content will be revised and re-submitted at the next Audit

Term of Audit Committee/ Meeting Date	Term of the Board of Directors/ Meeting Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations, or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
				Committee meeting.
		Proposal: The Company's subsidiary, Walsin Info-Electric Corp., intends to extend a non-revolving loan facility of NT\$100 million to the Company. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: Change of the Company's chief accounting officer. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
3 rd Term 19 th Meeting November 7, 2025		Proposal: The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a revolving loan facility of EUR 25 million and a non-revolving loan facility of EUR 15 million to the Company's German subsidiary, DMV GmbH. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.
		Proposal: The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a non-revolving loan facility of EUR 20 million to the Company's Italian subsidiary, Com.Steel Inox S.p.A. Resolution: Approved as proposed.	None	All of the Directors present approved the proposal unanimously.

B. Except for the foregoing items, the items that were not approved by the Audit Committee but were resolved by more than two-thirds of all directors: No such situation.

(2) Independent directors recusing themselves from conflicts of interest: None

(3) Communication between independent directors, the chief internal auditor and CPAs:

A. Communication policy between independent directors, chief internal auditor and CPAs:

- (A) The CPAs are invited to attend Audit Committee meetings at least twice a year and to report to the Audit Committee on the review or audit results of our Company's and its affiliates' financial statements and the internal control audit status. The CPA shall fully communicate any material adjustments to entries or any amendments to laws and regulations.
- (B) If necessary, a communication meeting may be called at any time with the CPAs.
- (C) The chief internal auditor shall meet with the independent directors regularly in Audit Committee meetings at least once a quarter to report on the internal audit implementation of our Company and the internal control operations. In case of major irregularities, the meeting may be called at any time.
- (D) The convener of the Audit Committee shall discuss the internal audit operation with the chief internal auditor every quarter non-periodically aside from the above regular meetings.

B. Summary of communications between independent directors and CPAs for 2025:

Independent directors have good communication with CPAs individually.

Corporate Governance Report

Date	Communication Highlights	Directors' Recommendation	Execution Result
2025.2.14 Audit Committee Meeting	The CPAs have provided a description of the key audits of the stand-alone and consolidated financial statements for the year 2024 and the results of the audit.	None.	The stand-alone and consolidated financial statements for the year 2024 were approved by the Audit Committee and submitted for discussion at the 16 th meeting of the Board of Directors of 20 th term on February 21, 2025.
2025.7.31 Audit Committee Meeting	The CPAs provide an explanation of the audit results of the consolidated financial statements for the second quarter of 2025.	None.	The consolidated financial statements for the second quarter of 2025 were approved by the Audit Committee and reported to the 19 th Meeting of the Board of Directors of 20 th term on August 8, 2025.
2025.12.26 Individual Communication Meeting	<ol style="list-style-type: none"> 1. The CPAs explained the scope, method and discovery of the annual audit for 2025 and discussed with the Audit Committee members on the key audit matters. 2. International Financial Reporting Standards sustainability disclosure standards. 3. Updates to and application of IFRS 18 requirements. 	None.	<ol style="list-style-type: none"> 1. Key audit matters for the 2025 financial statements were confirmed. 2. The engagement and assessment of the CPAs was submitted to the 20th meeting of the Audit Committee of third term on January 16, 2026 for discussion.

C. Summary of communications between independent directors and the chief internal auditor for 2025:

Date	Key Points of Communications	Independent Directors' Advice	Follow-Ups and Results
2025.2.14 Audit Committee Meeting	Report on audit implementation in the 4 th quarter of 2024.	None.	The report on audit implementation for the fourth quarter of 2024 has been passed by the Audit Committee and reported to the Board of Directors.
2025.5.2 Audit Committee Meeting	Report on audit implementation in the 1 st quarter of 2025.	None.	The report on audit implementation for the first quarter of 2025 has been passed by the Audit Committee and reported to the Board of Directors.
2025.7.31 Audit Committee Meeting	Report on audit implementation in the 2 nd quarter of 2025.	None.	The report on audit implementation for the second quarter of 2025 has been passed by the Audit Committee and reported to the Board of Directors.
2025.10.31 Audit Committee Meeting	Report on audit implementation in the 3 rd quarter of 2025. Discussion of 2026 annual audit plan.	None.	Report on audit implementation in the 3 rd quarter of 2025 has been passed by the Audit Committee and reported to the Board of Directors. 2026 annual audit plan has been passed by the Audit Committee and submitted to the Board of Directors for discussion.
2025.12.26 Individual Communication Meeting Between Independent Directors and Chief Internal Auditor	2025 work results. 2026 guidelines and plans.	None. (1) Enhance the response rate to the audit work satisfaction survey. (2) Strengthen collaboration and mechanisms for audit work in Europe.	None. (1) After the meeting, follow-up actions will be taken to actively collect outstanding survey questionnaires in order to improve the overall response rate. (2) After the meeting, specific implementation details will be formulated in accordance with the suggestions of the Directors and executed accordingly.

(3) Differences between our corporate governance and the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies and reason(s):

Appraisal Items	Actual Governance (Note 1)			Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No	Summary Description	
1. Has the company set and disclosed the principles for practicing corporate governance according to the Corporate Governance Best-Practice Principles for TWSE- TPEX-listed Companies?	Yes		The Company has formulated the Corporate Governance Principles and Practice according to the Corporate Governance Best-Practice Principles for TWSE- TPEX-listed Companies. The most recent amendments were approved by the Board of Directors on January 6, 2025, and have been disclosed on the Company's website: https://www.walsin.com/investors/corporate-governance/#pills-major-internal-policies	In line with the Corporate Governance Best-Practice Principles for TWSE- TPEX-listed Companies
2. The Company's ownership structure and shareholders' equity				In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.
(1) Has the company implemented a set of internal procedures to handle shareholders' suggestions, queries, disputes and litigations?	Yes		(1) Our Shareholders Service & Contact Office is in charge of handling various shareholder recommendations, queries and disputes. The Company also provides related contact details on the Company's website and in the annual report and has set up a stakeholder mailbox to collect stakeholders' questions and suggestions.	
(2) Has the company had a list of major shareholders who actually control the company or a list of ultimate controller of such shareholders?	Yes		(2) The Company periodically discloses the list of ultimate controllers of its principal shareholders pursuant to the laws and regulations.	
(3) Has the company established and implemented risk control/management and firewall mechanisms between the company and its affiliated firms?	Yes		(3) 1. The Company has drafted rules governing the supervision of its subsidiaries, which have been approved by the Board. 2. All of the Company's affiliates are subsidiaries; the Company directly or indirectly retains at least 50% of their shares. Business dealings with affiliates are treated as transactions with third parties. 3. The Company has drawn up rigorous rules governing the lending, the endorsement/ guarantees as well as the management of disposal/acquisition of assets and derivatives transactions to/for/with its affiliates.	
(4) Has the company set internal regulations that prohibit the company's personnel from taking advantage of information that has not been disclosed to the public to purchase or sell securities?	Yes		(4) In order to establish an effective handling and disclosure mechanism for major internal information processing operations, so that unauthorized information leakage can be avoided, consistency and accuracy of information disclosed by the Company to the public can be maintained and insider trading can be prevented, the Company has established the "Procedures for Major Internal Information Processing Operations." Such procedures were last revised on November 4, 2022 and renamed as "Procedures for Handling Internal Material Information and Prevention	

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
			<p>of Insider Trading" to strengthen the corporate culture of prevention of insider trading and the control measures against insider stock trading.</p> <p>The Company's Directors' and Managerial Officers' Code of Ethical Conduct was amended on August 4, 2020. Such code contains regulations pertaining to the prohibition of insider trading pursuant to the Company's internal regulations and the Securities and Exchange Act. Relevant regulations are uploaded as an electronic copy to the Company's electronic bulletin board of its internal regulations for the perusal by relevant personnel.</p> <p>The Company periodically conducts internal training on ethical management (anti-corruption) and prevention of insider trading (among others) and educates its directors and employees on relevant policies and the importance of delivering integrity and compliance. In addition, some educational and awareness-raising articles on compliance with the regulations prohibiting insider trading have been published on the Company's internal education and training platform "Walsin Lihwa College", so that all managers may read and understand information related to ethical management. The details thereof have been disclosed on the Company's website (in the Risk Management_ Prevention of Insider Trading Section): https://www.walsin.com/investors/corporate-governance/#pills-information-security</p>	
<p>3. The composition and duties of the Board</p> <p>(1) Has the Board of Directors devised a policy and concrete management objectives for a more diverse composition of the Board? If so, has the plan been implemented?</p>	Yes		<p>(1) In accordance with Article 20 of the Company's Corporate Governance Best Practice Principles and the "Principles of Election of Board Members and Managers and Guidelines for Continuing Education and Succession Planning" established by the Company, the Board of Directors will implement the objectives of diversity and independence in terms of expertise, experience and gender required for Board members, and will continue to invite appropriate candidates to join the Board of Directors in accordance with the above objectives in order to strengthen the balance of the Board of Directors in response to the Company's development strategies and changes in the internal and external environment. In order to achieve the desired objectives of corporate governance, the Board of Directors of the Company is composed of members from the management team, managers of relevant industries and professionals with financial, business, accounting, and legal backgrounds, who effectively perform the duties of Board members with different fields and backgrounds and considerable practical</p>	In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.

Corporate Governance Report

Appraisal Items	Actual Governance (Note 1)			Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No	Summary Description	
			<p>experience. These duties include establishing and maintaining the Company's vision and values, assisting in promoting corporate governance and strengthening management, overseeing and evaluating the implementation of management policies and operational plans, and being responsible for the Company's overall economic, social, and environmental operations to enhance corporate governance and corporate value from the perspective of stakeholders.</p> <p>The Company focuses on its board diversity and therefore has a total of 11 directors on the Board of Directors of the 20th term, including one female Director. The Company also values corporate governance and thus has four Independent Directors (one in excess of the number required by its articles of incorporation, which is three), accounting for 36% of all directors of the Company. Independent Directors were re-elected for fewer than 3 terms. Among the Directors, 1 is aged 71 years and older, and 10 are aged between 61 and 70.</p> <p>The Company has built its strength by being focused on the wire and cable, stainless steel, resources, and commercial real estate fields and become a model of business excellence moving towards the manufacturing service industry. If we look at the list of the Board of Directors of the 20th term, Yu-Lon Chiao, Chairman, has been working in the business field of the Company for a long time and has a good understanding of the operation and development of the industry, with an open-minded leadership style that encourages adoption of suggestions; Vice Chairman Shyi-Chin Wang focuses on the stainless steel industry and possesses operational management experience and expertise in the enhancement and transformation of the domestic stainless steel industry; Director Yu-Cheng Chiao, Director Yu-Heng Chiao, and Director Yu-Chi Chiao have joined the management team of the Company and therefore are familiar with the organization and business operation of the Company and are good at operation management and investment judgment; Andrew Hsia, Director, comes from a diplomatic background with an international perspective and therefore has a good grasp of the conditions of the Southeast Asian market and can fully assist the Company in making relevant investment decisions; Among female members, Director Wen-Chien Hsieh, as the managing partner of a law firm, brings extensive practical legal experience and specialization in business management. The Company's Independent Directors have industry</p>	

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
(2) In addition to establishing a Compensation Committee and an Audit Committee, which are required by law, is the company willing to also voluntarily establish other types of functional committees?	Yes		<p>knowledge and an international market perspective: Independent Director Ming-Ling Hsueh specializes in finance, accounting and corporate governance; Independent Director Fu-Hsiung Hu has expertise and experience in business administration, finance and securities, and credit information; Independent Director Tyzz-Jiun Duh is familiar with the general situation of the industry and commerce sector and the trends of economic development; and Independent Director Wei-Chuan Gau possesses professional capabilities in accounting, auditing, information security, and information technology. The elite directors of the Company were selected from the industry to participate in major investment projects related to the Company's business, assist the Company's financial, accounting and corporate governance businesses according to their expertise, and assist the Company in making favorable decisions through their diverse experience, which gives rise to extensive and professional advice.</p> <p>For information on the implementation of Board diversity, please refer to the table titled "Implementation of Board Diversity" in "4. Diversity and Independence of the Board" section under (1) "Information on Directors" under II. "Corporate Governance Report."</p> <p>Board of Directors of Diversification Policy were disclosed on the Company's website: https://www.walsin.com/investors/corporate-governance/#pills-board-of-directors.</p> <p>(2) In addition to the committee established according to the laws, the Company further set up the Sustainable Development Committee and the Nomination Committee.</p> <p>1. On November 1, 2019, the 17th meeting of the Board of Directors of the 18th term resolved to establish the Sustainable Development Committee. On May 19, 2023, the Board of Directors appointed six members to the Sustainable Development Committee of the third term, in which Independent Director Tyzz-Jiun Duh acts as the Convener, and under which ethical management, environmental safety and health management, green operations, customer service and suppliers management and promotion and employee relations and social care promotion centers were established. The Sustainable Development Committee reviews the annual plans of each promotion center, monitors and tracks the implementation results of each promotion center, and revises its charter.</p> <p>2. The Nomination Committee was established on</p>	

Corporate Governance Report

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
(3) Has the company established methods for appraising the performance of the Board of Directors as well as actual procedures for executing the appraisals? If so, has the company executed appraisals of the performance of the Board annually? Are the results of the performance evaluations reported to the Board of Directors and used as a reference for individual directors' remuneration and nomination for reappointment?	Yes		<p>August 6, 2021, with Independent Director Fu-Hsiung Hu as the Convener. On May 19, 2023, the Board of Directors appointed five members to the Nomination Committee of the second term, with Wei-Chuan Gau, Independent Director, serving as the Convener. The duties of the Nomination Committee include setting standards for the diversity of expertise, experience, gender and independence required of Board members, and identifying, reviewing and nominating candidates for election as directors.</p> <p>(3) In order to improve our corporate governance, the Company's Regulations for the Board of Directors' Performance Appraisal stipulates that the Board of Directors of the Company shall conduct a performance evaluation at least once a year using questionnaires for self-evaluation, that the evaluation of the Board of Directors shall be evaluated at least once every three years by an external professional and independent organization or a team of external experts and scholars, and that the performance evaluation of the current year shall be conducted at the end of the year, so as to measure the directors' strategic direction in leading the Company and to oversee the operation of the Company's management in order to provide board performance and increase long-term shareholder value.</p> <p>The Company engaged the Taiwan Corporate Governance Association in September 2024 for the third time to evaluate the effectiveness of the Company's Board of Directors, and the Company obtained professional, objective evaluation results and suggestions through the guidance of, and idea exchanges with, the evaluation members. Such results and suggestions were used as a reference in the compensation of individual directors and nominations for reappointment.</p> <p>The Company conducted its own internal evaluation for 2025 in December 2025 and reported to the Board of Directors on January 23, 2026. The result has been published on the Company's website, and the results of these evaluations will be used as a reference in individual directors' compensation and nominations for reappointment, for the purpose of continuous refinement and optimization of the functions of the Board of Directors. (Note 2)</p>	
(4) Has the company periodically evaluated the level of independence of the CPA?	Yes		<p>(4) Before we appoint a new CPA annually, its independence and competency shall be examined by the Audit Committee and Board of Directors for approval by resolution. In addition, we request the CPA to provide an "Impartiality and Independence Statement" and "Audit Quality Indicators (AQIs)" each</p>	

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
			year. We have to confirm that except for the expenses paid to the CPA for certifying our financial statements and for handling certain financial, tax affairs, we have no other business dealings with the CPA and that their family members have not violated the independence requirements. In addition, by referencing the AQI information, we confirmed that both the CPAs and the CPA firm have audit experience and training hours that are superior to the industry average before proceeding with the appointment of the CPAs and the review of their fees. The evaluation results for the most recent fiscal year were discussed and approved by the Audit Committee on January 16, 2026, and were subsequently reported and resolved by the Board of Directors on January 23, 2026. For the assessment of the CPAs' independence and suitability, please refer to Note 3.	
4. Has the TWSE- or TPEX-listed company designated a proper number of competent staff in charge of the corporate governance-related affairs (including but not limited to providing information for the Directors and Supervisors to execute their duties, assisting the Directors and Supervisors with legal compliance, handling the affairs related to the Board meetings and the Shareholders Meeting as prescribed by law, preparing the minutes of the Board meetings and the Shareholders Meeting, etc.)?	Yes		<ol style="list-style-type: none"> 1. The Company appointed a Head of Corporate Governance as resolved by the Board of Directors on June 12, 2019. The key responsibilities of the Head of Corporate Governance include the meeting affairs in connection with board meetings, preparation of such meetings' minutes, assistance for Directors with the onboarding and continuing education, provision of information required for the business execution by Directors, assistance for Directors with legal compliance and other matters set out in the Articles of Incorporation of the Company or contracts. 2. Vice President of the Company, Hueiping Lo, is currently the Head of Corporate Governance. She has more than three years of experience as a financial officer of a public company and meets the statutory qualifications as the head of corporate governance. 3. On June 12, 2019, the Company's Board of Directors also resolved to approve the "Standard Operating Procedures for Handling Directors' Requests" (which was lastly updated on April 9, 2021) pursuant to the rules, through the establishment of which the Directors have appropriate operating procedures for handling information necessary for the performance of their business. 4. The business execution for the year 2025 are explained as follows: <ol style="list-style-type: none"> i. To manage the meetings of the Board of Directors and related committees, and to strengthen the procedures of meetings and recusal of interests. ii. To provide the directors with the information necessary for the execution of their business within the statutory period, to remind the directors of the relevant laws and regulations that they should comply with in the execution of their business or after the 	In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.

Corporate Governance Report

Appraisal Items	Actual Governance (Note 1)			Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No	Summary Description	
			<p>resolution of the board of directors, and to follow up on the situation and progress of the recommendations or opinions of the directors after the meeting.</p> <p>iii. To revise and amend the important regulations of the Company by adapting to the latest laws and regulations related to the Company's business field and corporate governance.</p> <p>iv. Based on the characteristics of the industry where the Company is operating, to handle matters related to directors' further education and regularly forward information on relevant external further education programs to assist directors in implementing the diversified education mechanism.</p> <p>v. To provide directors with the necessary corporate information, maintain smooth communication between directors and business executives, and assist in arranging communication meetings between independent directors and the chief audit executive and accountants to facilitate the execution of business by independent directors.</p> <p>vi. To conduct performance evaluations of the Board of Directors and functional committees.</p> <p>vii. To evaluate the purchase of appropriate directors and officers (D&O) liability insurance.</p> <p>viii. To regularly present to the Board of Directors the international trends in corporate governance and the latest developments in corporate governance laws and regulations.</p> <p>ix. To conduct orientation sessions for new directors, introducing them to the industry, operational status, job responsibilities, and other important matters through interviews with the heads of various departments within the Company.</p>	
5. Has the company established channels for communicating with interested parties (including but not limited to shareholders, employees, customers, suppliers, etc.), set up a dedicated interested parties area on the company's website, as well as appropriately responded to important CSR issues that interested parties are concerned about?	Yes		<p>The Company has been maintaining open communication channels with interested parties that include customers, shareholders, banks it has business dealings with, employees, suppliers, communities, competent authorities, or persons so connected with the Company. Communication channels can be found on the Company's internal and external websites as well as in its annual reports, to facilitate understanding of the Company's CSR issues that interested parties are concerned about, so that appropriate responses can be made.</p> <p>The Company has amended in 2020 the "Procedures for Interested Parties to Submit Complaints and Recommendations", through which interested parties can communicate with the Company's supervisory unit directly, propose constructive advice and file complaints.</p> <p>The Company has a contact channel on its website designated to stakeholders; a mailbox also exists on the</p>	In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
			<p>employee portal site, thus providing internal and external personnel with a means to make suggestions and file complaints to the Company. Information received shall be handled by the Auditing Office.</p> <p>The Company regularly reports to the Board of Directors on its communications with various interested parties on an annual basis starting from 2019. The communications in 2025 have been reported to the Board of Directors at the board meeting on May 9, 2025. Details of both communications were disclosed on the Company's website: Annual Report on the Communications with Stakeholders.</p>	
6. Has the company appointed a professional shareholders service agency to handle affairs related to the Shareholders Meeting?		No	The Company has handled such affairs by itself since March 1993.	Such matters are handled by the Company's shareholder service. Matters related to shareholders' meetings are conducted in accordance with the Company's Articles of Incorporation and laws and regulations, so that shareholders' meetings are convened in a legal, valid and safe fashion.
7. Information disclosure (1) Has the company established a corporate website to disclose information regarding the company's financial, business and corporate governance statuses? (2) Has the company adopted other ways to disclose information (e.g., maintaining an English-language website, appointing responsible people to handle corporate information collection and disclosure, appointing spokespersons,	Yes Yes		<p>(1) Please visit Walsin Lihwa Corporation's Chinese/English website: https://www.walsin.com</p> <p>(2) The Company has a dedicated department for collecting its information and periodically updating its website. The Company has implemented one-spokesperson policy. It has also established the "Procedures for Handling Internal Material Information and Prevention of Insider Trading " that requires management as well as employees to properly keep financial as well as business secrets. We also require that personnel follow the "Corporate Governance Principles and Practices". Any change of our spokesperson or deputy spokespersons shall</p>	In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.

Corporate Governance Report

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
<p>webcasting investor's conferences, etc.)?</p> <p>(3) Does the Company announce and report its annual financial report within two months after the end of the fiscal year, and announce and report its first, second and third quarter financial report and operations for each month well in advance of the required deadline?</p>	Yes		<p>immediately be made public.</p> <p>The Company's website regularly discloses major announcements, transactions with key stakeholders and investors conferences at: https://www.walsin.com/investors/shareholder/#pills-important-announcement</p> <p>(3) 1. In order for investors to obtain adequate and accurate financial information in a timely manner, the Company's annual financial report is submitted to the Audit Committee and the Board of Directors for approval within two months after the end of the year, and the financial report is announced on the Market Observation Post System on the date of approval by the Board of Directors; the financial report for the first, second and third quarter is submitted to the Audit Committee and the Board of Directors for approval one week before the statutory announcement deadline, and the financial report is announced on the Market Observation Post System on the date of report to the Board of Directors.</p> <p>2. The Company's operations for each month are also fully disclosed on the Company's website and the Market Observation Post System before the statutory deadline.</p>	
<p>8. Has the company had other information that is helpful for understanding the status of corporate governance (including but not limited to employee rights and interests, investor relations, supplier relations, rights of interested parties, further education sought by Directors and Supervisors, implementation of risk management policies and risk evaluation standards, implementation of customer policies, the taking out of liability insurance for Directors and Supervisors)?</p>	Yes		<p>1. Please refer to "(5) Our Fulfillment of Sustainable Development and differences between Our Fulfillment of Sustainable Development and the Development Best Practice Principles for TWSE/TPEX Listed Companies and reason(s) therefor" and "(6) Performance of ethical operations and differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor" under 3. Corporate Governance Status in II. Corporate Governance Report of this Annual Report for information concerning employee rights and interests, employee care, investor relations, supplier relations, rights of interested parties, and the implementation of the customer policies.</p> <p>2. Please refer to "(7) Other important information helpful for improving understanding of the governance of the company" under 3. Corporate Governance Status in II. Corporate Governance Report and "6. Risk Analysis and Assessment for the Following Items as of the Latest Year and up to the Date of Printing of the Annual Report" under V. Review of Financial Conditions, Financial Performance, and Risk Management of this Annual Report for the information regarding the implementation of directors' and supervisors' continuing education, risk management policies and risk measurement standards.</p>	<p>In line with the Corporate Governance Best-Practice Principles for TWSE- and TPEX-listed Companies.</p>

Appraisal Items	Actual Governance (Note 1)		Summary Description	Deviations from Corporate Governance Best-Practice Principles for TWSE-/ TPEX-listed Companies and Reason(s)
	Yes	No		
			3. The Company's purchase of D&O liability insurance has been disclosed to the Market Observation Post System.	
<p>9. With respect to the results of the annual Corporate Governance Evaluation most recently issued by the Corporate Governance Center of Taiwan Stock Exchange, please describe the improvements and provide priority and measures to enhance those matters that have not yet been improved.</p> <p>1. According to the results of the Corporate Governance Evaluation for 2024, the Company continued to implement relevant improvement measures in 2025, including: disclosing video recordings of the annual shareholders' meetings on the Company's official website and establishing a mechanism to ensure that, each year, the video recordings of that year's annual shareholders' meeting are disclosed on the official website.</p> <p>2. Improvement Priorities and Measures: The Risk Management Policy and Procedures were amended in 2024, clearly specifying the objectives of risk management, management procedures, and control mechanisms. At the same time, emerging risks are incorporated into the risk management system, focusing on global environmental changes and development trends. A comprehensive consideration of the business development and future outlook of the Company is undertaken, with emerging risks being identified regularly every year.</p>				

Note 1: The Company shall provide explanations in the summary description box, regardless of whether actual governance is ticked "Yes" or "No."

Note 2: No more than 1% of the earnings of the Company for a given year may be distributed to its directors and managers as their remuneration for such year in accordance with Paragraph 1, Article 25 of the Company's Articles of Incorporation. In order to regularly assess the remuneration of directors and managers, directors and managers are remunerated according to their degree of participation in the Company's operations and personal performance, and in accordance with the Company's "Rules Governing the Compensation of Directors and Functional Members" and "Rules Governing the Evaluation of Manager's Performance and Management of Compensation". Such remuneration will be further calculated and reasonably paid in a proportion of such earnings by taking into consideration the evaluation items specified therein, such as the directors' individual professional input and performance, the manager's business strategy and medium- and long-term strategic plans, and how the policy plans and performance indicators at all levels are carried out in accordance with the current year's operating objectives. In addition, the director and manager remuneration system will be reviewed from time to time based on the actual operating status and relevant laws and regulations.

Note 3: Items for assessment of the CPA's independence

Appraisal Items	Results	Compliant with Independence?
1. The CPA and/or any of his/her family members has/have no direct or indirect significant financial interest in the Company.	True	Yes
2. The CPA and/or any of his/her family members has/have no financing or guarantee relations with the Company or its directors.	True	Yes
3. The CPA and/or any of his/her family members has/have no commercial relations with the Company, or any of its directors or managers.	True	Yes
4. Currently or in the most recent two years, the CPA does/did not hold any posts in the Company, such as the director, manager or any post which significantly influences the auditing work, neither did company promise its CPA any foregoing post.	True	Yes
5. At the time of the audit, no family member of the CPA held any position as a director or manager of the Company or that which had any direct and material influence on the audit.	True	Yes
6. During the audit period, no family member of the CPA held the posts in the Company, such as the director, managers or any post which directly and significantly influences the audit work.	True	Yes
7. The CPA did not receive from the Company or its directors, managers, or major shareholders any offer or gift, the value of which exceeds the usual social etiquette standards.	True	Yes
8. The CPA's audit team has implemented the necessary procedures regarding independence/conflicts of interests without any violation of the independence or any unsettled conflict of interests.	True	Yes

Note: Family members: They mean the CPA's spouse (or cohabitant), minors or other dependents.

Audit period: It usually begins from the date on which the members of the audit team start auditing and ends on the date when the audit report is issued. If the audit case is cyclical, the cycle period belongs to the audit period.

Items Evaluated under Audit Quality Indicators (AQIs)

Corporate Governance Report

Five major facets	AQIs	Focus of measurement	Whether CPAs meet the suitability or independence requirement
Professionalism	Audit Experience	Whether CPAs and senior auditors have sufficient audit experience to carry out the audit work	Yes
	Training hours	Whether CPAs and senior auditors have received sufficient education and training every year to continuously acquire professional knowledge and skills	Yes
	Attrition rate	Whether the CPA firm maintains sufficient senior human resources	Yes
	Professional support	Whether the CPA firm has sufficient professionals to support the audit team.	Yes
Quality control	CPA workloads	Whether the workloads of CPA are too heavy	Yes
	Audit input	Whether audit team members have made inputs appropriately at each stage of the audit	Yes
	Engagement Quality Control Review	Engagement Quality Control Review (EQCR) is a review of whether CPAs have devoted sufficient hours to the audit case	Yes
	Quality control support capabilities	Whether the CPA firm has sufficient quality control manpower to support the audit team	Yes
Independence	Non-audit services	The impact of the proportion of annual fees for non-audit services on the independence of the CPA firm and its affiliates	Yes
	Familiarity with customer	The impact of the cumulative number of years of audit of the customer's annual financial reports on the independence of the CPA firm	Yes
Supervision	External inspection deficiencies and sanctions	Whether the CPA firm carries out its quality control and audit of the customer in accordance with relevant laws and regulations	Yes
	The competent authority issues a letter demanding improvement		Yes
Innovation capabilities	Innovative planning or initiatives	The CPA firm commits to improving audit quality, including the firm's innovation capability and planning	Yes

Note 4: The further education received by Independent Directors and other Directors is disclosed in "(8) Other important information helpful for improving understanding of the governance of the company" in this annual report.

(4) Composition, duties and operation of the Compensation Committee and the Nomination Committee:

1. Compensation Committee

On September 27, 2011, the Company established the Compensation Committee and drew up the Regulations Governing the Organization of the Compensation Committee. The Compensation Committee of the fifth term has four members and is comprised of four independent directors. The Committee is aimed at helping the Board establish and periodically review the performance appraisal of Directors and managers and the remuneration policy, system, standards and structure, as well as periodically review and determine the remunerations for Directors and managers.

(1) Information of the members of the Compensation Committee

Title	Criteria Name	Qualifications and Experience	Independence	Number of Other Public Companies in which the Member also Serves as an on the Compensation Committee
Independent Director (Convener)	Ming-Ling Hsueh	Please refer to the table entitled "Disclosure of Professional Qualifications of Directors and Independence of Independent Directors" in "1. Information on Directors, President, Executive		2

Independent Director	Fu-Hsiung Hu	Vice Presidents, Department Heads and Branch Supervisors" under "II. Corporate Governance Report" of this Annual Report.	1
Independent Director	Tyzz-Jiun Duh		2
Independent Director	Wei-Chuan Gau		2

(2) Information on Operation of the Compensation Committee

- A. The Company's Compensation Committee operates in accordance with the Company's Compensation Committee Charter and holds at least two regular meetings each year.
- B. There are 4 members of the Compensation Committee of the Company.
- C. Term of office of the members of the 5th term: It started on May 19, 2023 and will end on May 18, 2026. The Compensation Committee met three times in 2025. The attendance records of the committee members in 2025 are as follows:

Title		Name	Attended in Person	Attended by Proxy	Attendance Rate (%)
5 th Term	Convener	Ming-Ling Hsueh	3	0	100%
	Member	Fu-Hsiung Hu	3	0	100%
	Member	Tyzz-Jiun Duh	3	0	100%
	Member	Wei-Chuan Gau	3	0	100%

D .The matters for discussion and resolution by the Compensation Committee and the Company's handling of the opinions of the members of the Compensation Committee:

Compensation Committee Term/Meeting Date	Board of Directors Term/Meeting Date	Proposal	Resolution
5 th Term 6 th Meeting January 6, 2025	20 th Term 15 th Meeting January 6, 2025	Performance evaluation and bonus/compensation recommendations for the Company's managers for 2024.	Compensation Committee: All proposals were approved unanimously by all members present and submitted to the Board of Directors for resolution. Board of Directors: Approved by all attending Directors.
		Advice on Chairman's and Vice Chairman's 2024 performance bonus.	
		The Company's 2025 performance targets for managers.	
5 th Term 7 th Meeting February 14, 2025	20 th Term 16 th Meeting February 21, 2025	Recommendation on the distribution of director compensation and manager employee compensation for the Company for 2024.	
5 th Term 8 th Meeting May 2, 2025	20 th Term 17 th Meeting May 9, 2025	Rules governing the employee stock subscription for 2025 cash capital increase and recommendations regarding managerial stock subscription	

(3) Other details that need to be recorded:

Decisions made by the Compensation Committee for which certain committee members were against or had reservations that were recorded or expressed via written statements: None

(4) Scope of Duties of the Compensation Committee

A. The Compensation Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the Board of Directors for discussion.

- (A) Periodically reviewing the Compensation Committee Charter and making recommendations for amendments.
- (B) Establishing and periodically reviewing the annual and performance goals for the directors and managers of the Company and the policies, systems, standards, and structure for their compensation, as well as disclosing the standards for evaluating their performance in the annual report.
- (C) Periodically assessing the degree to which performance goals for the directors and managers of the Company have been achieved, and setting the types and amounts of their individual compensation, as well as disclosing the director and manager compensation in the annual report.

B. The Committee shall perform the duties under the preceding paragraph in accordance with the following principles:

- (A) Ensuring that the compensation arrangements of the Company comply with applicable laws and regulations and are sufficient to recruit outstanding talents.
- (B) Performance assessments and compensation levels of directors and managerial officers shall take into account the general pay levels in the industry, as well as the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure.

- (C) There shall be no incentive for the directors or managerial officers to pursue compensation by engaging in activities that exceed the risk appetite of the Company.
- (D) For directors and senior managerial officers, the percentage of remuneration to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of the Company's business.
- (E) Reasonableness shall be taken into account when the contents and amounts of the compensation of the directors, supervisors, and managerial officers are set. It is not advisable for decisions on the compensation of the directors, supervisors, and managerial officers to run counter to financial performance to a material extent. It is not advisable for said compensation to be higher than that in the preceding year in the event of a material decline in profits or of long-term losses. If it is still higher than that in the preceding year, the reasonableness shall be explained in the annual report and reported at a shareholders' meeting.
- (F) No member of the Committee may participate in discussion and voting when the Committee is deciding on that member's individual compensation.
- (G) The Committee shall explain at the meeting the remuneration of any of its members that is to be discussed at such meeting. Such members shall not join the discussion and vote if it may do harm to the interests of the Company, and shall recuse themselves from the discussion and voting, and shall not exercise their voting rights on behalf of other members.

"Compensation" as used in the preceding two paragraphs includes cash compensation, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures. Its scope shall be consistent with the compensation for directors and managerial officers as set out in the Regulations Governing Information to be published in Annual Reports of Public Companies.

If the decision-making and handling of any matter relating to the remuneration of directors and managerial officers of a subsidiary is delegated to the subsidiary but requires ratification by the board of directors of the Company, the Committee shall be asked to make recommendations before the matter is submitted to the board of directors for deliberation.

2. Nomination Committee

- (1) The Committee shall be composed of at least three directors elected by the Board of Directors, in which a majority of the independent directors shall participate.
- (2) The Committee, under the authority of the Board of Directors, shall faithfully perform the following duties and responsibilities with the due care as a good administrator and shall submit its recommendations to the Board of Directors for discussion:
 - A. To establish the criteria of diversity and independence in terms of professional knowledge, technology, experience and gender required for board members and managers, and to identify, review and nominate candidates for directors and managers accordingly.
 - B. To establish the organizational structure of each functional committee and to review the establishment and amendment of the organizational rules and regulations of each functional committee.
 - C. To establish and regularly review the directors' continuing education program and succession plans for directors and managers.
 - D. To review the establishment and amendment of the Company's corporate governance and board of directors' operating rules and regulations.
 - E. Other matters to be dealt with by the Committee as resolved by the Board of Directors.
- (3) Professional qualifications and experience of the members of the Nomination Committee and its operations:
There are 5 members in the Nomination Committee of the Company of this term.

Corporate Governance Report

The term of office of the members: May 19, 2023 to May 18, 2026. For the professional qualifications and experience of the members of the current term, please refer to the table entitled "Disclosure of Professional Qualifications of Directors and Independence of Independent Directors" in "1. Information on Directors, President, Executive Vice Presidents, Department Heads and Branch Supervisors" under "II. Corporate Governance Report" of this Annual Report. The Nomination Committee met three times in 2025, and the attendance of and the matters discussed by the members are as follows:

Title	Name	Personally Attended	Attended by Proxy	Attendance rate (%)	Remark
Convener	Wei-Chuan Gau	3	0	100%	
Member	Yu-Lon Chiao	3	0	100%	
Member	Ming-Ling Hsueh	3	0	100%	
Member	Fu-Hsiung Hu	3	0	100%	
Member	Tyzz-Jiun Duh	3	0	100%	

(4) Other matters that should be specified:

The results of the discussions and resolutions of the Nominating Committee and the Company's handling of the opinions of the members in 2025:

Nomination Committee Term/Meeting Date	Board of Directors Term/Meeting Date	Proposal	Resolution
2 nd Term 10 th Meeting January 6, 2025	20 th Term 15 th Meeting January 6, 2025	Report: The Company's 2024 self-evaluation reports on the performance of the Board of Directors and functional committees, the Board performance evaluation report conducted by an external professional independent institution, and the results of the compliance review of Independent Directors' qualifications.	All members present were informed, and the report was submitted to the Board of Directors.
		Discussion: Proposal to amend the Company's Corporate Governance Best Practice Principles.	Approved unanimously by all members present and submitted to the Board of Directors for resolution.
		Discussion: Proposal to amend the relevant appendices of the Company's Board of Directors Performance Evaluation Rules.	Approved unanimously by all members present and submitted to the Board of Directors for resolution.
2 nd Term 11 th Meeting May 2, 2025	20 th Term 17 th Meeting May 9, 2025	Report: The Company's 2024 corporate governance evaluation results and 2025 improvement plan.	All members present were informed, and the report was submitted to the Board of Directors.
2 nd Term 12 th Meeting November 7, 2025	20 th Term 20 th Meeting November 7, 2025	Discussion: Change of the Company's chief accounting officer.	Approved unanimously by all members present and submitted to the Board of Directors for resolution.

Note: The chairman of the above meetings was Convener Wei-Chuan Gau, Independent Director.

(5) Our fulfillment of sustainable development:

1. The Company established the board-level Sustainable Development Committee on November 1, 2019. According to the Walsin Lihwa Corporation Sustainable Development Committee Charter, the Committee

convenes at least twice annually. In 2025, meetings were held on July 31 and December 26, during which the Committee reported to the Board of Directors on the implementation results for the current year and the implementation plans for the following year.

2. The Sustainable Development Committee consists of six members, including one Chairman, four Independent Directors, and one Advisor. The Committee's primary responsibilities include:

- (1) Formulating corporate sustainability-related policies, strategies, objectives, and management guidelines.
- (2) Establishing or modifying subordinate implementation centers, reviewing annual plans of these centers, supervising and tracking the implementation progress and results of each center and related matters, and reporting regularly to the Board of Directors.
- (3) Attending to issues of concern to various stakeholders, including shareholders, customers, suppliers, employees, government, non-profit organizations, communities, and media, and supervising communication plans and sustainability information disclosure matters, as well as reviewing and approving the content of the sustainability report.
- (4) Identifying sustainability-related risks and opportunities following the Enterprise Risk Management framework, and regularly monitoring and controlling various important risks.
- (5) Supervising the Company's business practices under the Sustainable Development Practice Principles or other matters that the Board of Directors resolves to instruct the Committee to handle.

On June 1, 2023, a new position of Chief Sustainability Officer was created to lead the operations of the Sustainability Office and various promotion centers. The details regarding the management matters and organizational structure are as follows:



Duties of the Five Major Promotion Centers under the Committee and the Sustainability Office:

Promotion Center	Roles and Responsibility
Ethical Management	It is responsible for formulating and promoting policies and systems related to ethical management, integrating integrity and ethical values into the Company's business strategies, supervising and reporting the execution results, and evaluating the effectiveness of the preventive measures established to implement ethical management.
Environment, Safety and Health	It is responsible for formulating our environmental protection (including green energy and sustainable ecology and environment), safety, health, energy and carbon management policies and action plans, collaborating with the Human Resources Department to implement measures to protect workers from illegal abuse, and overseeing and reporting on the implementation performance. It carries out the interdepartmental integration and implementation promotion on related issues above.
Green Operation	It is responsible for formulating the green operation strategy, promoting circular economy, optimizing green manufacturing processes, exploring green products and services with future value, and overseeing and reporting on the implementation performance. It carries out the interdepartmental integration and implementation promotion on related issues above.
Customer Service and Supplier Management	It is responsible for formulating policies and implementation plans for the improvement of customer service quality and supplier management, overseeing and reporting on the implementation performance. It carries out the interdepartmental integration and implementation promotion on related issues.

Corporate Governance Report

Promotion Center	Roles and Responsibility
Employees Relations and Social Care	It is responsible for promoting and building a safe and healthy working environment for employees, safeguarding workplace human rights and labor rights and interests, providing ample space for employees to fully develop their talents, and ensuring that employees achieve a work-life balance and receive reasonable compensation and benefits, all in strict adherence to the principles of equality and non-discrimination. The Center also actively promotes and deepens the Company's public welfare impact by engaging in four major areas — corporate citizenship, care for the disadvantaged, environmental conservation, and neighborhood development — thereby giving back to society through concrete and sustained action.
Sustainability Office	It is responsible for managing the meeting affairs and related operations of the Sustainable Development Committee and for coordinating the overall structural planning and content preparation of the Annual Sustainability Report. It also assists in the planning and promotion of the Company's sustainability development strategy, identifies sustainability issues requiring attention through stakeholder engagement mechanisms, formulates corresponding management measures and action plans, and actively responds to stakeholder needs. In addition, the Sustainability Office formulates policies governing sustainability information management to ensure that sustainability disclosures comply with applicable domestic and international laws, regulations, and international standards, and that such disclosures are both relevant and reliable. It coordinates the Company's sustainability information disclosure operations, and liaises, coordinates, and integrates the work of the various sustainability promotion centers and overseas subsidiaries. Furthermore, it is responsible for tracking the implementation performance of various sustainability initiatives, establishing mechanisms for continuous improvement, and regularly reporting implementation results and work plans to the Sustainable Development Committee. It also handles the compilation and submission of materials for domestic and international corporate governance and sustainability evaluation processes, as well as the establishment and maintenance of relevant information management platforms.

3. The current committee's term runs from May 19, 2023 to May 18, 2026. In 2025, the Sustainable Development Committee held 5 meetings. The professional qualifications, experience, and operational details of the Sustainable Development Committee are as follows:

Identity	Name	Sustainability-Related Professional Knowledge and Capabilities	Actual Number of Attendances	Number of Attendances by Proxy	Actual Attendance Rate (%)
Convener (Independent Director)	Tyzz-Jiun Duh	Specialty: He has served as an independent director for multiple publicly traded companies and as a consultant to various new energy firms, demonstrating expertise in implementing green energy and environmental protection strategies and guiding organizations toward sustainable development goals. Education & Work Experience: Ph.D., Institute of Forestry, National Taiwan University; Director General of the Department of Commerce of the Ministry of Economic Affairs; Director General of the Department of Information Technology of the Ministry of Economic Affairs; Director General of the Industrial Development Bureau of the Ministry of Economic Affairs; Minister of the Ministry of Economic Affairs; Chairman of the National Development Council; Vice Premier of the Executive Yuan; CEO of Taoyuan Industrial Commercial Development & Investment Promotion Committee; Independent Director of China Development Financial Holding Corporation and China Development Capital Corporation.	5	0	100%

Identity	Name	Sustainability-Related Professional Knowledge and Capabilities	Actual Number of Attendances	Number of Attendances by Proxy	Actual Attendance Rate (%)
Member (Chairman)	Yu-Lon Chiao	Specialty: He has led companies to achieve sustainable development and possesses professional expertise in Environmental, Social, and Governance (ESG) matters. Education & Work Experience: Business Administration Department, University of Washington; The Company's former President and Vice Chairman.	5	0	100%
Member (Independent Director)	Ming-Ling Hsueh	Specialty: He previously served as both a member and convener of the sustainability development committee for a prominent publicly traded company in Taiwan, as well as an executive director of the Taiwan Corporate Governance Association, where he regularly participated in corporate governance evaluations and initiatives to promote sustainable development. Education & Work Experience: Soochow University, Master in Accountancy; Bloomsburg University of Pennsylvania, Master of Business Administration; PwC Taiwan Director; Executive Director, Taiwan Corporate Governance Association; Adjunct Professor, School of Science and Technology Management, National Tsing Hua University; Adjunct Professor, School of Management, National Taiwan University of Science and Technology; Independent Director of Yuanta Financial Holding Co., Ltd. and Yuanta Commercial Bank Co., Ltd.	5	0	100%
Member (Independent Director)	Fu-Hsiung Hu	Specialty: He has overseen relevant government departments in the areas of economy, energy, and agriculture, and possesses professional capabilities in finance and ESG matters, enabling him to guide enterprises toward sustainable development. Education & Work Experience: M.A., Graduate School of Business, National Taiwan University; Managing Director, Central Trust Bureau; Director of Mega Bank; Director of Department of Economic Energy and Agriculture, Executive Yuan; Vice Chairman of Council of Agriculture; Chairman of National Animal Industry Foundation, Institute of Animal Science and Technology, Joint Credit Information Center, and Taiwan Cooperative Securities	5	0	100%
Member (Independent Director)	Wei-Chuan Gau	Specialty: He has professional competence in auditing, accounting control, information security and governance, and ESG, and holds the Certified Information Systems Auditor (CISA) professional certification. He has also published a book examining the correlation between enterprises' true value and stock prices, analyzed from the perspective of carbon emissions. Education & Work Experience: Ph.D. in Accounting, Business School, Renmin University of China, Master of Business Administration, Baruch College, City University of New York, Computer Auditing Joint Course Diploma, NYU/Coopers & Lybrand, Bachelor of Accounting, Department of Business, National Taiwan University; Vice Chairman of KPMG Taiwan	5	0	100%

Corporate Governance Report

Identity	Name	Sustainability-Related Professional Knowledge and Capabilities	Actual Number of Attendances	Number of Attendances by Proxy	Actual Attendance Rate (%)
		Inc.; Executive Director of KMPG Taiwan; Head of Insurance Business of KMPG Taiwan; CPA & Counselor of Audit Department of KMPG Taiwan; Director & CFO of Maxpro Capital Acquisition Corp.			
Member (Advisor)	Patricia Chiao	Specialty: She protects human rights and employee interests; actively promotes a positive corporate culture within the Company, with the ability to develop stakeholders for sustainable development. Education & Work Experience: MBA at College of Notre Dame; the Company's former Assistant Vice President of Investment Dept., Assistant Vice President of Financial Dept., Head of Financial Investment Dept., Assistant Vice President of Commodity Center and Financial Investment Management Center, President of Insulated Wire & Cable BU.	4	1	80%

4. Matters Discussed and Resolutions Adopted by the Sustainable Development Committee in 2025, and the Company's Handling of the Opinions of Committee Members:

Meeting Date	Proposals	Discussion/Resolution
3 rd Term 9 th Meeting February 21, 2025	Progress report on the Company's IFRS Sustainability Disclosure Standards implementation plan.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for report.
3 rd Term 10 th Meeting May 2, 2025	Proposal to approve the Company's 2024 Sustainability Report.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for resolution.
	Progress report on the Company's IFRS Sustainability Disclosure Standards implementation plan.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for report.
3 rd Term 11 th Meeting July 31, 2025	Report on the implementation of the work of the Committee in the first half of 2025.	All members were informed, and the report was submitted to the Board of Directors.
	Progress report on the Company's IFRS Sustainability Disclosure Standards implementation plan.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for report.
	The Company intends to donate NT\$6.5 million to the Walsin Lihwa Sustainable Development Foundation.	All members were informed, and the proposal was submitted to the Board of Directors for resolution.
3 rd Term 12 th Meeting November 7, 2025	Progress report on the Company's IFRS Sustainability Disclosure Standards implementation plan.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for report.
	Proposal to amend the Company's Sustainable Development Best Practice Principles.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for resolution.

Meeting Date	Proposals	Discussion/Resolution
3 rd Term 13 th Meeting December 26, 2025	Proposal to approve the analysis results of the Company's 2025 major sustainability themes, in order to formulate long-term sustainability goals and communication policies with stakeholders.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for report.
	Proposal to review and approve the execution results of each promotion center for 2025 and the execution plans for 2026.	This proposal was passed unanimously by all members present after the chairman's consultation therewith, and submitted to the Board of Directors for resolution.

5. The Differences between Our Fulfillment of Sustainable Development and the Development Best Practice Principles for TWSE/TPEX Listed Companies and reason(s) therefor:

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
I. Has the Company established a governance structure to promote sustainable development and set up a dedicated (or part-time) unit to promote sustainable development, which unit is handled by senior management as authorized by the Board of Directors? And how does the board of directors supervise the same?	Yes		<p>1. The Company (Note 1)'s 7th meeting of the Board of Directors of the 17th term approved the establishment of the "Corporate Social Responsibility Committee" in April 29, 2015, and the 17th meeting of the Board of Directors of the 18th term in November 1, 2019 approved the establishment and organizational charter of the "Sustainable Development Committee" by merging the existing "Corporate Social Responsibility Committee" and "Ethical Management Committee". The establishment and the appointment of its members have been approved by the Board of Directors, and the Sustainable Development Committee is responsible for developing corporate sustainability strategies and visions to promote CSR-related work and management.</p> <p>2. The Sustainable Development Committee is composed of six members, with an Independent Director acting as the Convener. The Committee has five promotion centers, including the Ethical Management Promotion Center, the Environment, Safety and Health Management Promotion Center, the Green Operation Promotion Center, the Customer Service and Supplier Management Promotion Center, and the Employee Relations and Social Care Promotion Center.</p> <p>3. The Board of Directors receives regular reports on operations, finance, corporate governance, sustainability issues, etc. every year. Through the diverse experience of its members, the Board offers broad and professional opinions to assist the Company in making appropriate decisions and guiding the Company in a clear strategic direction. In 2025, five meetings of the Sustainable Development Committee were held, with the agenda as follows: (1) Financial Supervisory Commission (FSC) Sustainable Development Path Planning (2) Tracking of Current Year Implementation Plans (3) Reporting on Current Year's Implementation Plan Results and Next Year's Implementation Plans (4) Materiality Analysis Results and Sustainability Report (5) IFRS Sustainability Disclosure Standards In addition, the Company has appointed a Chief Sustainability Officer to oversee the planning and promotion of sustainability-related matters, with a Sustainability Office responsible for implementation and cross-functional coordination. Sustainability development execution results are reported periodically to the</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No		
			Sustainable Development Committee, and the Committee reports to the Board of Directors to ensure Board oversight of the Company's sustainability development initiatives. The reporting frequency is at least once per year. The progress for the first half of 2025 was reported to the Board of Directors on July 31, 2025, and the execution results for 2025 and 2026 implementation plan were approved by resolution of the Board of Directors on December 26, 2025.	
II. Does the Company conduct risk assessments of environmental, social and corporate governance issues related to the Company's operations and formulate relevant risk management policies or strategies in accordance with the principle of materiality? (Note 2)	Yes		<ol style="list-style-type: none"> 1. This disclosure covers the Company's sustainability performance at its major locations from January to December 2025. The risk assessment boundary primarily focuses on the Company, including major operating locations in Taiwan, Mainland China, Indonesia, and Europe (Note 3), and covers some subsidiaries. The disclosed information accounts for over 75.0% of the consolidated revenue in 2025. If quantitative information has other significance, it will be explained in the notes. 2. The Company refers to the five major principles of the AA1000 SES Stakeholder Engagement Standard, including accountability, influence, tension, diversity of perspectives, and dependency, to identify and prioritize the relationship levels of stakeholders. In the process of identifying material topics, it considers international sustainability standards and norms, international sustainability ratings, United Nations Sustainable Development Goals, and industry trends through interaction and communication with its stakeholders. Senior management, following the principle of impact materiality, evaluates the degree of positive and negative impacts on the economy, environment, and people (including human rights) and the likelihood of impact events to draw up a matrix of material concern issues, and, with reference to the opinions of various external stakeholders, identifies material sustainability topics. The relevant results are reviewed by the Sustainable Development Committee and subsequently submitted to the Board of Directors to ensure compliance with the principles of sustainability context and completeness of disclosure. Management guidelines are then formulated for each material topic and incorporated as references for the Company's operations and the promotion of a sustainable development blueprint. Corresponding and necessary measures are taken in a timely manner to strengthen risk assessment and information disclosure on issues across all dimensions, while also integrating such measures into the Company's overall risk management. 	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No		
			<p>3. In order to ensure the sound operation and sustainable development of the Company, it has formulated the Rules for Risk Management Policies and Procedures to establish an overall risk management system. The Board of Directors, the Audit Committee, the Auditing Office, the President and Sustainability Office, each risk management unit, and each unit and subsidiary of the Company are collectively involved in promoting the implementation of relevant risk management measures. The Company has also established the Sustainable Development Committee Charter. Following the Enterprise Risk Management framework, the Sustainable Development Committee identifies sustainability-related risks and opportunities, and regularly monitors and controls various important risks.</p> <p>4. On January 26, 2024, the Board of Directors resolved to amend the Risk Management Policy and Procedures, clearly defining risk management objectives, management procedures, and control mechanisms; at the same time, emerging risks are incorporated into the risk management system, with a focus on global environmental changes and development trends, by comprehensively considering the business development and future prospects of the Company and annually identifying emerging risks.</p> <p>For the purpose of reducing the impact and influence of internal and external risks, the Company's governance units and other risk management units have identified risks related to environmental, social and corporate governance issues and planned relevant management and control measures in accordance with the principle of materiality, the business and operational characteristics of the Company. The results of risk assessments (including management policies, strategies or mechanisms for each risk category) are summarized in Note 4.</p> <p>5. Risk identification is regularly carried out in a systematic manner, and the identified risks are measured and monitored by each risk management unit. The above operation in 2025 has been reported to the Board of Directors on November 7, 2025 (for the report, please refer to https://www.walsin.com/wp-content/uploads/2025/11/2025RiskManagement_CN.pdf).</p>	
<p>III. Environmental Issues</p> <p>(1) Has the Company established a proper environmental management system based on the characteristics of its industry?</p>	Yes		<p>(1)</p> <p>1. The Company has complied with all environmental, health, safety, and energy-related regulations or other requirements, and established environmental, health, and safety policies and related management procedures.</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
			<p>The Company's Environmental, Health and Safety Promotion Center under the Sustainable Development Committee has set targets for energy saving and carbon reduction, water management and waste reuse in accordance with Walsin Lihwa Environmental, Health and Safety & Energy Policy, including a 15% reduction in both carbon emission and water use in 2030 compared to 2014, and capital expenditures to replace production equipment, develop green processes, and promote source improvement. Please refer to Chapter 1 (Climate Actions and Environment Management) of the 2025 Annual Sustainability Report or the "Climate Actions and Environment Management" page of the Corporate Sustainability Section on the Company's website (https://esg.walsin.com/zh_TW/focus/climate) for related specific results.</p> <p>2. The environmental management of the Company's plants has been carried out in accordance with government regulations and international environmental protection conventions. The Company's plants have all received the "Environmental Management System" (ISO 14001:2015) certification. The Company will also continue to improve and refine our environmental management performance. Please refer to the Company's website - Document Center - Environmental Safety and Health Policy and Related Certificates (https://www.walsin.com/about-us/newsroom/#pills-reports-document) for relevant certificates.</p>	
(2) Has the company made efforts to improve the efficiency of resources utilization and use recycled materials which have a low impact on the environment?	Yes		<p>(2)</p> <p>1. The Company strives to be an environmentally sustainable enterprise, and increases its investment in energy saving, carbon reduction, and resource recycling software and hardware year by year, such as "control of reasonable energy consumption per unit of the product", "equipment energy efficiency management and improvement", "reduction of smelting process energy consumption and carbon emission", waste heat recovery and process technology improvement (such as pure oxygen combustion technology and yield improvement), and green power installation (such as solar energy). In 2025, the unit product thermal emission intensity for wire and cable and stainless steel in Asia plants decreased by 1.64% and 4.82% respectively compared to 2024. The target for unit product energy consumption reduction in 2026 is set at 1.5% lower than 2025.</p> <p>2. The Company mainly produces wire and cable and stainless steel. After these two types of products have gone through the stages of production, use and disposal, they can be</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			<p>recycled and reused to return to their life cycle, which is in line with the concept of recycling for new products in a circular economy. Regarding the use of raw materials and materials used for packaging, in addition to continuously raising the rate of using recycled stainless steel and carbon steel as raw materials, Walsin also considerably uses recycled pallets, iron frames, iron (wood) shafts, wooden plates, and iron plates as packaging materials for copper wire and cable. In 2025, approximately 86.11% of the products produced by Cable & Wire Business Group used recycled raw materials and approximately 59.63% of those products used recycled packaging materials; approximately 60.07% of the products produced by Stainless Steel Business Group used recycled raw materials for scrap steel.</p> <p>3. For specific results, please refer to Section 1 "Climate Action and Environmental Management" and Section 4 "Transition to High Value and Smart Manufacturing" of the 2025 Annual Sustainability Report, or visit the "Transition to High Value and Smart Manufacturing" page in the Corporate Sustainability section of the Company's website "Climate Action and Environmental Management" (https://esg.walsin.com/zh_TW/focus/climate) "Transition to High Value and Smart Manufacturing" (https://esg.walsin.com/zh_TW/focus/smart).</p>
(3) Has the company assessed the current and future potential risks and opportunities of climate change for the business and taken measures to address climate related issues?	Yes		<p>(3) The Company has formulated its risk management policies and procedures to incorporate climate change and environmental risks into its management framework in accordance with its business operations and operating characteristics. The Company also introduced the Climate Related Financial Disclosures (TCFD) and international sustainability disclosure standards <IFRS S2: Climate-related Disclosures> to set up a solid framework and execution plan for managing risks and opportunities relating to climate change. In accordance with the recommendations of the Climate Related Financial Disclosures (TCFD), starting from 2023, we set up different climate scenarios, evaluated possible climate-related risks and opportunities, studied international climate change trends and industry-related trends, and assessed internal and external stakeholder attitudes, thereby identifying the climate-related risks and opportunities for Walsin Lihwa. Starting from 2024, the Company formally implemented <IFRS S2: Climate-related Disclosures>. We have further refined climate scenario settings, comprehensively assessed potential climate-related risks and opportunities</p>

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
			<p>and its financial implications, and strengthen our analysis of international climate change and industry trends. Simultaneously, by integrating key concerns of internal and external stakeholders, we will continue to identify the Company's risks and opportunities in the climate change domain, ensuring that relevant strategies and actions meet the expectations of all parties.</p> <p>Please refer to Chapter 1 (Climate Actions and Environment Management) of the 2025 Annual Sustainability Report or the "Climate Actions and Environment Management" page of the Corporate Sustainability Section on the Company's website (https://esg.walsin.com/zh_TW/focus/climate) for related contents. The assessment and response measures for climate change-related risks and opportunities are listed in the "Climate-related Information" section of this Annual Report.</p>	
(4) Has the Company compiled statistics on greenhouse gas (GHG) emissions, water consumption and total weight of waste in the past two years, and formulated policies on energy conservation, carbon reduction, GHG reduction, water consumption reduction or other waste management?	Yes		<p>(4)</p> <p>1. The Company's energy-saving and carbon-reduction strategy is to "implement lean production management", "control reasonable energy consumption per unit of the product", "manage and improve equipment energy efficiency", and "reduce energy consumption and carbon emissions in the smelting process". In addition, the Company will increase the investment in software and hardware for energy saving, carbon reduction and resource recycling year by year, such as green raw materials, waste recycling/regeneration (such as recycling waste metals to replace natural mineral mining, waste plastic recycling plastic pellets, and waste acid regeneration), water resources recycling (such as process cooling water recycling and reuse of reclaimed water), energy recycling (such as waste heat recovery) and process technology improvement (such as pure oxygen combustion technology and yield improvement), end-of-line reuse and disposal (such as furnace slag), and investment in green power constructions (such as solar energy). etc.</p> <p>2. Our annual statistics on greenhouse gas emissions, water consumption and total waste volume indicate total greenhouse gas emissions of 565,174.47 metric tons of CO₂e, total water consumption of 13,572.50 million liters and total waste of 211,107.82 metric tons in 2025, a decrease by 4.81%, a decrease by 9.17%, and a decrease by 6.81%, respectively, compared to 2024.</p> <p>(1) Greenhouse gas emissions for the last 2 years (by the plants of the Company based in Taiwan, Mainland China, and Malaysia) Unit: CO₂e(metric tons)/Product(metric tons)</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation					Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor																											
	Yes	No	Summary description																														
			<table border="1"> <thead> <tr> <th>Year</th> <th>Scope 1</th> <th>Scope 2</th> <th>Emissions per Copper Wire Product</th> <th>Emissions per Wire and Cable Product</th> <th>Emissions per Stainless Steel Product</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>230,323.60</td> <td>363,397.62</td> <td>0.320</td> <td>0.127</td> <td>0.608</td> </tr> <tr> <td>2025</td> <td>209,948.97</td> <td>355,225.50</td> <td>0.392</td> <td>0.131</td> <td>0.615</td> </tr> </tbody> </table> <p>(2) Water consumption for the last 2 years (by the plants of the Company based in Taiwan, Mainland China, and Malaysia) Walsin reduces water demand through various water conservation measures, including process water recycling and cooling water circulation systems. Based on water meter records, the total water consumption at Taiwan plants in 2025 reached 12,647.26 million liters; total water consumption at overseas (Mainland China) plants was 907.97 million liters; and total water consumption at overseas (Malaysia) plants was 17.28 million liters. Compared with 2024, total water consumption at Taiwan plants decreased by 10.11%; total water consumption at overseas (Mainland China) plants increased by 5.98%; and total water consumption at overseas (Malaysia) plants increased by 2.20%. The variation in water consumption across plant sites was minor; the decrease at Taiwan plants was attributable solely to reduced product output, which resulted in lower water consumption. The water withdrawal intensity of Taiwan plants and overseas (Mainland China) plants showed no material difference between 2024 and 2025.</p> <p>Unit: Million liters / product (metric tons)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total Water Consumption</th> <th>Water Consumption per Product</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>14,942</td> <td>13.54</td> </tr> <tr> <td>2025</td> <td>13,573</td> <td>13.04</td> </tr> </tbody> </table> <p>Note: The above figures are sourced from Section 1.3.1 of the Sustainability Report, Water Resource Utilization.</p> <p>(3) Waste output for the last 2 years (by all plants of the Company in Taiwan, China, and Malaysia) Regarding waste management, the Company follows the 4R principles (Reduction, Reuse, Recycling, and Recovery) to continuously improve reuse rates. In 2025, the overall waste recycling and reuse rate for copper wire, power cables, and stainless steel products reached 92.88%, with non-hazardous waste at 99.14% and hazardous waste at 76.48% (excluding CAS). Waste output from plants in Taiwan and mainland</p>			Year	Scope 1	Scope 2	Emissions per Copper Wire Product	Emissions per Wire and Cable Product	Emissions per Stainless Steel Product	2024	230,323.60	363,397.62	0.320	0.127	0.608	2025	209,948.97	355,225.50	0.392	0.131	0.615	Year	Total Water Consumption	Water Consumption per Product	2024	14,942	13.54	2025	13,573	13.04	
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			<p>China decreased by 6.81% compared to 2024. However, the overall waste reuse rate for Taiwan plants increased by 0.13% compared to 2024, primarily benefiting from the Yenshui Plant transporting all waste acid to the Taichung Plant for waste acid treatment and reuse, as well as process improvements that effectively reduced dust and sludge production, thereby achieving the goal of maintaining a landfill rate below 1% for all of our plants in Taiwan.</p> <p>Unit: metric tons/product (metric tons)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Hazardous Wastes</th> <th>Non-Hazardous Wastes</th> <th>Output per Product</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>83,402</td> <td>143,140</td> <td>0.21</td> </tr> <tr> <td>2025</td> <td>58,403</td> <td>152,704</td> <td>0.20</td> </tr> </tbody> </table> <p>3. Our Taiwan plants have obtained ISO 14064-1:2018, ISO 50001 certification and ISO 14067:2018 (Hsinchuang Plant), and our overseas plants have obtained ISO 50001 certification. The list of our certified plants is available in Section 1.2 of the Sustainability Report, Energy and Greenhouse Gas Management. Please refer to the Company's website - Document Center - Environmental Safety and Health Policy and related certificates (https://www.walsin.com/about-us/newsroom/#pills-reports-document) for relevant verification standards.</p> <p>4. The Company's 2025 non-financial information has been disclosed in accordance with the Sustainability Reporting Standards (the "GRI Standards") published by the Global Reporting Initiative ("GRI"), with reference to the standards issued by the Sustainability Accounting Standards Board ("SASB"). An independent third-party organization, British Standards Institution, Taiwan Branch (BSI Taiwan), has performed assurance verification in accordance with the GRI Standards and AA1000 Assurance Standard v3 at a Type 2 moderate level of assurance, and in accordance with the SASB Standards at a Type 1 moderate level of assurance, thereby confirming that the relevant disclosures satisfy the requirements of the GRI and SASB Standards. Additionally, a limited assurance engagement for key indicators was conducted in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000), and a limited assurance report was issued accordingly. For the relevant assurance methodology, assurance statement, scope of assurance, and conclusions, please refer to the Appendix to the Sustainability Report.</p>	Year	Hazardous Wastes	Non-Hazardous Wastes	Output per Product	2024	83,402	143,140	0.21	2025	58,403	152,704	0.20	
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<p>IV. Social Issues</p> <p>(1) Has the Company established its management policies and procedures in accordance with relevant laws, regulations, as well as international conventions regarding human rights?</p>	Yes		<p>(1) The Company supports and adheres to all internationally recognized human rights conventions and protection guidelines, including but not limited to the Universal Declaration of Human Rights, United Nations Global Compact, International Labor Organization Declaration on Fundamental Principles and Rights at Work, United Nations Guiding Principles on Business and Human Rights, and United Nations Declaration on the Rights of Indigenous Peoples. The Company treats and respects all employees — including full-time staff, temporary workers, foreign migrant workers, interns, and contract personnel — in a fair, reasonable, and considerate manner, and extends this commitment to its business partners. The Company's human rights policy is supervised and implemented by the Sustainable Development Committee and senior management, who periodically review and, where appropriate, assist in updating the policy guidelines. The scope of the policy covers the Company and its domestic and overseas subsidiaries, joint ventures, and other affiliated group entities over which the Company exercises substantive control, as well as stakeholders including suppliers, contractors, and partners (customers and communities). The Company is committed to eliminating any and all human rights violations.</p> <p>A summary of our human rights management policies and specific initiatives is as follows:</p> <ol style="list-style-type: none"> 1. Implementation of gender work equality: We comply with the Act of Gender Equality in Employment to protect the gender equality in work rights. The Company does not discriminate on the basis of gender in recruitment, screening, hiring, position determination, performance appraisal, promotion, educational training, and welfare and benefits, except when certain positions are only suitable for a specific gender. 2. Employment of people with physical and mental disabilities: We protect the employment opportunities of people with physical and mental disabilities, and the number of our employees with physical and mental disabilities are more than that required by the People with Disabilities Rights Protection Act and the Indigenous Peoples Employment Rights Protection Act. 3. Creating a diverse and inclusive culture: We respect basic human rights that are internationally recognized, do not discriminate our employees on the basis of gender, race, age, marital status, political stance, religious beliefs, physical or mental challenges, place of birth, 	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			<p>nationality, etc., encourage the exchange of ideas, value team members by making them feel kindness and respect, and actively create a diverse and inclusive workplace.</p> <p>4. Establishing a complaint mechanism and channel: The Company's Auditing Office has set up an email address for complaints and a dedicated person to receive them. For sexual harassment prevention and control, we have formulated the "Workplace Sexual Harassment Prevention and Control Measures for Complaints and Discipline" to protect gender equality at work and to provide a working environment where employees and visitors to our office are free from sexual harassment. Should any person discover facts that may constitute a violation of human rights, he or she may, on an anonymous basis, provide feedback or report suspected misconduct to the Company through the complaint mailbox, complaint hotline, or other available communication channels, thereby initiating the corresponding handling procedures.</p> <p>5. Implementation of human rights protection training: In 2025, we strengthened human rights-related education and training, including multiple courses such as Workplace Friendliness Promotion Series, Personal Data Protection Act, Workplace Harassment Prevention, and Human Rights Education and Training specifically for management levels, totaling 5,915.47 hours. For further information on human rights, please refer to Section 2.1, "Employee Rights and Talent Policy," of the Sustainability Report. Furthermore, Walsin places significant emphasis on human rights protection and the management of related issues. To deepen its human rights risk identification and management mechanisms, the Company plans to initiate a human rights due diligence process in 2026. The Company will establish a human rights due diligence procedure in accordance with international human rights standards and applicable regulatory requirements. This procedure shall encompass human rights issue identification and assessment, risk prevention and mitigation measures, implementation tracking, and information disclosure mechanisms to manage human rights risks in operational activities and supply chains. The initial human rights due diligence will primarily apply to Taiwan-based employees and first-tier suppliers, serving as the foundation for phased implementation. To strengthen stakeholder communication and enhance information transparency, the Company will subsequently disclose material human rights</p>

Promotion items	Actual Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No		
			issues and related mitigation and remediation measures, and will report on implementation results and achievements through the Company's website and relevant reports.	
(2) Has the company established and implemented reasonable employee benefit measures (including compensation, vacation and other benefits) and properly reflected operating performance or results in employee compensation?	Yes		<p>(2)</p> <p>1. Employee Welfare Measures: The Company places great emphasis on the physical and mental well-being of its employees and on work-life balance, and is committed to providing a comprehensive and diversified welfare system. An Employee Welfare Committee has been established to coordinate the administration of various welfare matters, including wedding, funeral, and celebration allowances; childbirth allowances; employee travel subsidies; club activity subsidies; gifts for the three traditional festivals, Labor Day, and employee birthdays; children's scholarships; various interest-free loans; and hospitalization condolence payments. The Company also provides group insurance, regular health check-ups, employee restaurants, employee dormitories, shuttle buses, and parking spaces. In addition, the Company periodically organizes book clubs, seminars, and employee activity competitions to foster exchanges among colleagues and enhance organizational cohesion. To build a sound and stable working environment, the Company's work rules and related management regulations cover employees' basic salaries, working hours, annual leave policies, and various allowances (including meal, transportation, and communications allowances).</p> <p>2. Retirement System: The Company has established a sound retirement system in accordance with applicable law, giving balanced consideration to the protection of the rights and interests of employees under both the old and new pension schemes. For employees covered under the old Labor Pension Scheme, the Company has established a Pension Oversight Committee as required by law, and makes monthly contributions to a designated pension reserve fund account for exclusive use as required. Actuarial valuations of the pension fund are conducted annually, and provisions are made in full based on the actuarial results to ensure the Company's pension payment capacity. For employees covered under the new Labor Pension Scheme, the Company makes monthly contributions of no less than 6% of each employee's salary into such employee's individual retirement account as required by law, and encourages employees to make voluntary contributions within the legally prescribed limits to strengthen their retirement security.</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			<p>For details on the implementation of the retirement system in 2025, please refer to "IV. Operating Status, V. Labor Relations, (1) Labor-Management Relations and Benefits, 5. Retirement System" of this Annual Report.</p> <p>3. Linkage between Compensation and Operating Performance: The Company conducts regular market compensation surveys and benchmarking against industry peers to ensure that its overall compensation structure remains competitive. Each year, the Company pays differentiated performance bonuses, production bonuses, and sales bonuses based on the Company's operating performance, the degree of achievement of team targets, and individual performance results, thereby incentivizing outstanding performance through its compensation mechanism and sharing the fruits of operations with its employees.</p> <p>Pursuant to Article 25-1 of the Company's Articles of Incorporation, if the Company reports a profit for the year, no less than one percent (1%) shall be allocated as employee remuneration, of which no less than zero point seven percent (0.7%) shall be distributed to rank-and-file employees. Employee remuneration may be distributed in the form of stock or cash. Recipients may include employees of controlled or subsidiary companies who meet certain criteria. The Board of Directors is authorized to determine the conditions and distribution methods thereof in accordance with applicable laws and regulations, in order to strengthen profit-sharing and corporate governance transparency.</p> <p>For details on the distribution of employee remuneration in 2025, please refer to "III. Fundraising Status, 1. Capital and Shares of the Company, (8) Employee Remuneration and Director Remuneration, 3. Information on Remuneration Distribution Approved by the Board of Directors" of this Annual Report.</p> <p>4. Workplace diversity and equality: The Company's primary business involves the manufacture of products such as wire and cable and stainless steel, which are labor-intensive industries where on-site operations frequently involve the use of heavy machinery, resulting in a predominantly male workforce in such roles. Notwithstanding the higher proportion of male employees, the Company adheres strictly to the principles of equal pay for equal work and equal promotion opportunities, ensuring that both male and female employees have equal and fair opportunities. In 2025, female employees accounted for 12.7% of the Company's total workforce, while females in managerial positions accounted for 19.6%.</p>

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
(3) Has the company provided a safe and healthy work environment for employees and provided education on safety and health for employees on a regular basis?	Yes		<p>(3)</p> <ol style="list-style-type: none"> 1. In order to protect the health and safety of employees, in addition to the necessary training required by law and regulations, our annual safety training plan has been conducted according to the operation of each department, each job type on site, and each business unit. In 2025, we offered training to 1,482 participating new recruits, 35,678/2,821 participating in-service employees (internal/external), and 3,319 participating contractors (before entering factories)/544 sessions. We also have regular training plans for dedicated ESH personnel, special hazardous operators, and first aid personnel. In addition, a complete certification system has been set up for the management of ESH training and certification, to keep track of the movement and demand for certification at each site. 2. Our occupational safety and health management system (ISO 45001) applies and covers all workers (including employees, contractors, and visitors) in our plants in Taiwan (Hsinchuang, Yangmei, Taichung, Yenshui), in China (Shanghai Walsin, Dongguan Walsin, Jiangyin Walsin, Jiangyin Alloy, Changshu Walsin, Yantai Walsin, and Hangzhou Walsin), and in Indonesia (PT. Walsin Nickel Industrial Indonesia), and CAS (Italy), with an internally and externally audited overall coverage rate of 86% and 99% for employees and non-employees (i.e., contractors) respectively (Taipei Head Office, Nanjing Walsin (Real Estate), and Walsin Precision (Malaysia) have not yet been verified). Please refer to the Company's website - Document Center - Environmental Safety and Health Policy and related certificates (https://www.walsin.com/about-us/newsroom/#pills-reports-document). 3. In 2025, there were 114 employee workplace injury incidents (zero fatal injuries; excluding 233 minor injuries). The employee recordable incident rate was 1.16% (the number of injured employees as a proportion of total headcount). The overall incident frequency was slightly higher than in 2024. Analysis indicates that frontline technical operators continued to account for the highest proportion of incidents (92.5%) (this analysis excludes CAS). The primary type of incident was entanglement injury, accounting for 16.67%, followed by laceration injuries at 14.91%, injuries caused by improper body movements at 14.04%, and fall injuries at 11.4%. There were 20 non-employee workplace injury incidents (zero fatal injuries; excluding 17 minor injuries). The primary type of incident was fall injuries, accounting for 25%, followed by struck-by injuries and laceration injuries, each accounting for 20%. 	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			<p>All risks and deficiencies identified in connection with the foregoing incidents have been promptly remediated through hardware safeguards and management measures.</p> <p>4. In 2025, there were zero fire accidents, no chemical leaks, and no fatal workplace injuries.</p>
(4) Has the company established an effective career development and capability training program for its employees?	Yes		<p>(4) In our talent development system, we provide comprehensive and diverse training methods tailored to different functional needs, fulfilling various requirements throughout our colleagues' career development. The Company invests substantial resources in education and training, with a dedicated team responsible for planning and implementing annual training programs. To effectively utilize and categorize our resources, in 2025, training priorities were focused on the development of managerial competencies and the capabilities of key talent, while for general staff, the emphasis was placed on regulatory compliance and foundational online general-knowledge courses. To foster employees' habit of self-directed learning, in addition to the various learning roadmaps established on Walsin Lihwa Academy, an online learning platform, the Company also introduced "micro-learning" content this year by publishing monthly articles on four core themes--insight, leadership, competitiveness, and soft skills--with the dual aim of encouraging colleagues to seize learning opportunities in their spare moments and providing them with a channel for accessing real-time information to keep abreast of global trends and enhance their professional skills. Simultaneously, we design diverse courses targeting critical issues in business transformation, business deployment, talent cultivation, and organizational culture, including but not limited to: legal compliance, corporate governance, human rights protection, information security, technology applications, project management, leadership, and foreign language learning. In 2025, the total online learning hours through Walsin Lihwa Academy reached 49,020 hours, with total education and training hours amounting to 217,822 hours, averaging 18 hours per employee. The total investment in education and training exceeded NT\$64.04 million. At the same time, during the annual implementation of performance appraisal, in addition to conducting the annual work review in conjunction with colleagues, supervisors understand the potentials of colleagues, professions and areas to be improved based on their implementation of their work, and jointly formulate development plans for training, rotation and participation in projects.</p>

Corporate Governance Report

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
(5) Does the Company comply with relevant regulations and international standards regarding customer health and safety, customer privacy, marketing and labeling of its products and services, and has it formulated relevant policies and complaint procedures to protect consumer rights?	Yes		<p>(5)</p> <p>1. The Company places great importance on customer health and safety, customer privacy, and consumer rights. Throughout the product design, manufacturing, marketing, and service processes, the Company complies with applicable domestic and local regulations at the place of sale as well as international standards, and provides accurate labeling and information disclosure in accordance with customer requirements to ensure the transparency and safety of product and service information. To safeguard the rights and interests of customers and consumers, the Company has established the "Personal Data Protection Management Regulations," the "Consumer and Customer Service Management Policy and Complaint Procedures," the "Code of Ethical Conduct for Employees," the "Information Security Policy," and related regulations (Note 5) as the basis for personal data protection, customer privacy management, and complaint handling. Through access control management, information security safeguards, and internal management procedures, the Company prevents any unauthorized access to, alteration of, or improper disclosure of information.</p> <p>This management mechanism applies to the Company and its subsidiaries, branch companies, and plants, as well as all employees and temporary workers, customers, investors, shareholders, vendors, and any government agency or individual that has entrusted the Company with the processing of personal data. Relevant units responsible for corporate governance, human resources, information technology, and audit execute personal data management matters within their respective areas of responsibility, including system planning, data maintenance, information security protection, and audit and tracking.</p> <p>The Company's website provides the latest corporate news, product information, and contact details for the principal responsible persons for each business line. A unified complaint and communication channel (opinion@walsin.com) has also been established for customers and stakeholders to submit feedback. All complaints are received, investigated, and responded to in accordance with established procedures, with handling results or progress updates provided within the prescribed time limits.</p> <p>The Company conducts annual personal data protection training. In 2025, 812 person-completions were recorded, with a total cumulative learning time of 364.7 hours and a</p>

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			<p>completion rate of 100%, further strengthening employees' awareness of and compliance with customer privacy and data protection requirements.</p> <p>2. We have not violated any product- or service-related laws or regulations regarding customer health and safety, customer privacy, marketing and labeling of our products and services in 2025.</p> <p>3. For the latest information, product information, contact phone numbers and emails, please refer to the Company's website. https://www.walsin.com/our-business/ https://www.walsin.com/about-us/contact-us/</p>
(6) Does the company have a supplier management policy requiring suppliers to comply with relevant regulations governing environmental protection, occupational safety and health, or human rights in the workplace, and how is it implemented?	Yes		<p>(6)</p> <p>1. In order to strengthen and implement the sustainable management of its suppliers, the Company has established the Regulations for Sustainability Procurement, the Principles for Evaluating the Suppliers' Performance of Corporate Social Responsibility, and the Supplier Management Regulations, and requires suppliers to comply with environmental protection, occupational safety and health, labor human rights, information and communications security or privacy protection regulations in purchase orders and contracts. Key suppliers and new suppliers, in addition to signing the "Supplier Management Commitment Letter", also need to conduct self-assessments through the Key Supplier Sustainability Assessment Questionnaire, with evaluation items including environmental (i.e., management system, greenhouse gas, air pollution, water resources management, and waste management), social (i.e., human rights, health, and safety), and governance (i.e., sustainable government, supplier management, and trade secret protection) aspects for the purpose of identifying the degree of sustainability risk of each key supplier, in order to comply with CSR-related regulations along with the partnering suppliers and ensure that the supply chain fulfills its CSR commitments and implements the Principles for Supplier CSR Performance Assessment.</p> <p>2. In 2025, there were 148 key suppliers in the Wire & Cable and Stainless Steel Business Groups, Nanjing Walsin Real Estate Co., Nanjing Walsin Property Management Co., and Walsin Precision Technology, among which 140 have been evaluated for their risks. Of them, 0 were high-risk suppliers, 47 were medium-risk suppliers, and 93 were low-risk suppliers. In 2025, we kept conducting on-site audits, interviews and guidance with regard to high-risk key suppliers to prevent and reduce the occurrence of risks, and will continue to conduct on-site audits and</p>

Corporate Governance Report

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
			<p>guidance with regard to high-risk key suppliers.</p> <p>3. The Company holds two annual supplier conferences each year (one in Taiwan and one in China). In addition to communicating the Company's sustainability philosophy and goals, these conferences enhance suppliers' capabilities to address sustainability issues through themed discussions and encourage them to incorporate sustainable development into their corporate management agenda.</p>	
V. Did the Company make reference to international standards or guidelines for the preparation of reports in preparing its sustainability reports and other reports that disclose non-financial information about the Company? Did the Company obtain a third-party certification agency's confirmation or assurance opinion on said reports?	Yes		<p>1. Since 2014, we have been compiling sustainability reports (Note 6) by reference to the Global Reporting Initiative's (GRI) G4 Standards, and since 2017, the report structure has followed the latest GRI Standards. In 2020, we introduced the Sustainability Accounting Standards Board (SASB) Industry Standard and the Task Force on the Climate-related Financial Disclosures (TCFD) framework to strengthen the quality and comparability of ESG disclosures.</p> <p>2. With respect to third-party verification, from 2015 to 2023, we have engaged Deloitte Taiwan to perform third-party assurance checks on our reports and have obtained the CPA Statement of Limited Assurance. The assurance engagements are performed every year in accordance with the standards set forth in Statement of Standard on Assurance No. 3000, "Assurance Cases Other Than Audits or Reviews of Historical Financial Information" and "Rules for the Preparation and Reporting of Sustainability Reports by Public Companies."</p> <p>3. Beginning in 2024, in order to strengthen stakeholder communication and the quality of responses thereto, the Company engaged British Standards Institution, Taiwan Branch (BSI Taiwan), an independent third-party organization, to perform Type 2 moderate assurance in accordance with the GRI Standards and AA1000 Assurance Standard v3. Beginning in 2025, SASB Standards Type 1 moderate assurance was additionally incorporated, and a limited assurance engagement for key indicators was conducted in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000). The relevant assurance methodology, assurance statement, scope of assurance, and conclusions are set out in the Appendix to the Sustainability Report for reference.</p>	In line with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.
<p>VI. If your company has established sustainable development principles based on "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", please describe differences between the principles and their implementation: In December 2014, the Company has established, based on "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" (Note 6), its Corporate Governance Best Practice Principles, which has also been approved by the Board of Directors. In line with the amendments to Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Board of Directors amended the Corporate Governance Best Practice Principles in January 2018, April 2020, January 2022, February 2023, and November 2025. The Corporate Governance Best</p>				

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			Practice Principles serve as the guidelines for the Company to establish and to execute related policies related to corporate governance, ESH management, customer service and supplier management, green operation, employee relations and social care. There are no discrepancies between the principles and actual practice.
VII. Other key information useful for explaining the promotion and execution of sustainable development:			<p>(1) With regard to developing a sustainable environment, please refer to "IV. Operating Status, IV. Environmental Protection Expenditure Status" in the annual report.</p> <p>(2) With regard to the Company's observing relevant labor regulations by safeguarding the lawful rights and interests of its employees and providing a safe and healthy work environment for its employees, please refer to "IV. Operating Status, V. Labor-Management Relations" in the annual report.</p> <p>(3) To carry forward Walsin's sustained commitment in the field of sustainable development—taking concrete action in environmental conservation, resource stewardship, and social care—Walsin formally established the Walsin Lihwa Sustainable Development Foundation in June 2025, carrying on the Company's longstanding dedication to ESG and corporate social responsibility. By integrating existing resources through a more specialized and systematic operational mechanism, the Foundation continues to deepen the breadth and impact of its initiatives.</p> <p>"Growth and integration with the local communities" is the philosophy in the social care of Walsin. It is a continuous implementation focused in four directions: "Corporate Citizen", "Minority Support", "Environment Conservation", and "Community Development". The results in 2025 are summarized as below:</p> <p>1. Corporate Citizen: Supporting Taiwanese Original Arts and Cultural Groups</p> <p>(1) FOCASA Circus × Lin Hwai-min × Jimmy Liao Walsin sponsored FOCASA Circus's first-ever permanent tent show in Taiwan, Jimmy's Boy: 100 Acts of Courage, and invited employees and their families from across the country to attend this spectacular event. More than 500 employees and their family members from northern, central, and southern Taiwan gathered to immerse themselves in the fantastical world of acclaimed illustrator Jimmy Liao's classic picture book as reimagined by maestro Lin Hwai-min. #Sponsored Team: FOCASA Circus #Venue: Grass field adjacent to Shui-Jiao-She Cultural Park #Sponsorship: NT\$1,000,000</p> <p>(2) Supporting the Restoration of Yuegang Wumiao Temple in Yanshui District, Tainan City The Yuegang Wumiao Temple in Yanshui District, Tainan City, was originally constructed during the Kangxi reign of the Qing Dynasty and serves as a locally significant center of faith and cultural heritage. The temple's renowned "Yanshui Beehive Fireworks" festival has been recognized as one of the world's top ten festivals, bearing profound religious, historical, and cultural significance. In recent years, structural safety concerns prompted the temple to commence restoration of its front hall. Upholding its commitment to sustaining local culture, Walsin sponsored and participated in the restoration project, with the aspiration that through corporate involvement, this historic edifice may be restored to its former splendor and local cultural traditions may be passed down through the generations. #Sponsored Team: Yuegang Wumiao Temple, Yanshui District, Tainan City #Sponsorship: NT\$300,000</p> <p>(3) Supporting the Mei School Peking Opera Heritage Program and the "Republic Trilogy" Theatrical Incubation Project Traditional opera serves as a bridge connecting contemporary audiences with antiquity and is a performing art form not easily preserved in its entirety. To support cultural heritage, Walsin sponsored the Wei Hai-min Chinese Opera Foundation's "Mei School Private Studio" heritage program, as well as the "Republic Trilogy" theatrical production planning and audiovisual production/publication project, in support of the preservation of traditional Peking Opera culture so that more people may appreciate the beauty of operatic arts. #Sponsored Team: Wei Hai-min Chinese Opera Arts #Sponsorship: NT\$200,000</p> <p>(4) Supporting the Chi Po-lin Foundation's "Seeing — Environmental Living Festival" Walsin sponsored the Chi Po-lin Foundation's second "Seeing — Environmental Living Festival," centered on the theme of "bearing witness through imagery and stewardship through action." Through environmental documentary film screenings and forums, a green marketplace, local music, choir performances, and band concerts, the event guided the public toward greater attention to issues of land, ecology, and the humanities. The event was held on December 26, 2025, at Huashan 1914 Creative Park in Taipei, screening eight documentaries covering ecological and humanistic themes. The event notably featured the screening of The Kiwifruit Dilemma, sponsored by Walsin Lihwa, which portrays the real-life stories of farmers engaged in eco-friendly cultivation practices—echoing the Company's commitment to supporting nature-friendly agriculture and locally sustainable production.</p>

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
<p>#Sponsored Team: Chi Po-lin Foundation #Venue: "Seeing — Environmental Living Festival" at Huashan 1914 Creative Park #Sponsorship: NT\$950,000</p> <p>(5) Supporting Indigenous Cultural Music Events To promote multicultural inclusivity and support indigenous youth performing arts, Walsin sponsored the Amis Music Festival in 2025—Taiwan's first music festival centered on the culture of Taiwan's indigenous peoples—demonstrating the Company's continued commitment to cultural diversity and the values of inclusivity. #Sponsored Team: Mita Idea Co. #Venue: Dulan Cape, Taitung #Sponsorship: NT\$500,000</p> <p>(6) Supporting Wufeng Elementary School's Saisiyat Traditional Folk Song CD Production and Promotion Walsin has long supported the indigenous traditional folk song classes at Wufeng Elementary School in Hsinchu County, assisting in the passing on of Atayal and Saisiyat folk songs and deepening the heritage of tribal languages and cultures. To preserve the increasingly rare Saisiyat folk song tradition, Walsin participated in the school's traditional folk song CD recording project, supporting both production and promotional efforts. Through the documentation and sharing of music, the initiative aims to broaden public awareness of indigenous culture and promote multicultural understanding and heritage. #Sponsored Team: Wufeng Elementary School Indigenous Traditional Folk Song Group, Hsinchu County #Sponsorship: NT\$50,000</p> <p>2. Minority Support</p> <p>(1) "Light Up the Corners of Taiwan" Program To give back to society, the Company launched the "Light Up the Corners of Taiwan" sponsorship program at the end of 2016, providing support to five schools in remote areas of Taiwan with relatively limited resources, offering students better teaching environments and facilities for the development of distinctive sports and music education. In 2025, the Company continued its collaboration with these five schools to deepen various cultivation programs. "Light Up the Corners of Taiwan" charity documentary, volume six: https://esg.walsin.com/zh_TW/event/301</p> <p>(2) Long-Term Care for Children's Education and Elderly Support The Company and its employees regularly sponsor the Taiwan World Vision Fund, the Taiwan Fund for Children and Families, the Lianxinyuan Social Welfare and Charity Foundation, the Chinese Association for Child Welfare, the Huashan Foundation, and other institutions—totaling 12 child welfare and elderly support organizations.</p> <p>3. Environment Conservation</p> <p>(1) Taiwan Native Plant Germplasm Conservation Program To promote the "Collection and Conservation of Taiwan Native Plant Germplasm and Cultivation of Management Talent," the Walsin Group has, in collaboration with the College of Agriculture and Natural Resources at National Chung Hsing University, established seedling screen houses and open-air nurseries in Baoshan, Hsinchu, covering approximately 10 hectares, for the cultivation of seedlings for afforestation, environmental education, and conservation promotion, thereby protecting Taiwan's diverse conservation-listed flora and fauna. To devote more focused efforts to the program, the Company has, since 2018, partnered with Winbond Electronics to establish Huabao Conservation Breeding Co., Ltd., which is dedicated to promoting the protection of Taiwan's forest genetic resources and the restoration of native plant species. In 2023, the first phase of collection of 24 Taiwanese tea family varieties was completed. In 2024 and 2025, the Company continued to implement related hardware/software infrastructure development and cultivation technology training programs, and has won the bid for a 21-hectare parcel of state-owned land in Sanxing Township, Yilan County, which will be planned for afforestation in accordance with the principle of site-appropriate species selection, generating natural carbon sinks.</p> <p>(2) Walsin Walkathon "Healthy Forest" Tree Planting Initiative The Walsin Lihwa Sustainable Development Foundation was established in June 2025, marking a significant milestone in the Company's journey toward sustainability. To enable employees to personally participate in sustainability initiatives, the Foundation organized the "2025 Walsin Walkathon Sustainability Action Plan," integrating health into daily life and embedding sustainability into every step. The event combined physical activity, interactive engagement, and environmental conservation, allowing every step to contribute to health while generating positive social and environmental impact. Spanning 31 days, the initiative culminated in tangible environmental results—41 native tree species symbolizing hope were planted in the "Cieding Wetland," an important wetland in southern Taiwan, fulfilling the Company's commitment to ecological conservation.</p>			

Promotion items	Actual Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
<p>(3) Supporting Local Agriculture</p> <ul style="list-style-type: none"> ● Organic Kiwifruit Contract Farming Since 2021, Walsin Lihwa has promoted a contract farming program for Taiwan's native organic kiwifruit, partnering with local young farmers who practice nature-friendly, sustainable cultivation. Through the contract farming and adoption mechanism, the program supports stable production for farmers and allows both parties to share climate risks. In the face of an aging agricultural workforce, competition from imported agricultural products, and the impact of extreme weather events, the Walsin Lihwa Sustainable Development Foundation has established long-term cooperative partnerships with farmers to help enhance agricultural resilience, transforming sustainability principles into actionable outcomes. The initiative aims to convey the core values of environmentally friendly practices and support for local agriculture through the fruits of the land, promoting a mutually beneficial and sustainable development among enterprises, society, and the land. Feature report "The People Who Met the Kiwifruit": https://esg.walsin.com/kiwi ● GO Green! Walsin Green Living: "Veggie Day × Green Market × Green Workshop" Plant-based meal day events were held at various plants across Taiwan, while the Taipei headquarters set up an "Organic Mini Market," inviting local small-scale farmers and artisan brands to bring fresh produce and specialty agricultural products. A "Green Food DIY Workshop" was also held simultaneously, where participants made bird's nest fern pearls and learned about indigenous ingredients and indigenous culture. Through this series of activities, participants not only ate healthily and purchased wholesome ingredients but also engaged directly in environmental conservation and local cultural experiences, incorporating the concept of green living into every meal and every interaction. ● Supporting Taiwanese Local Farmers and Social Enterprises The Walsin Employee Welfare Committee purchases natural, healthy agricultural products each year based on the concept of "buying directly from small farmers," as holiday gifts for employees. During the Chinese New Year, Dragon Boat Festival, and Mid-Autumn Festival in 2025, the committee procured products from Taiwanese local small-scale farmers and beekeepers as festive gifts for employees, supporting local farmers. <p>4. Community Development</p> <p>(1) Elementary and Junior High School Newspaper Reading Program Walsin has had a long-term collaboration with Mandarin Daily News, sponsoring newspaper reading education programs in elementary schools located in the counties and cities where its plants operate. Teachers lead students in exploring news topics covered by the newspaper and expand children's perspectives through interactive discussion. In 2025, the program sponsored 17 schools comprising 75 classes in New Taipei City, Taoyuan City, Taichung City, Tainan City, and Kaohsiung City, benefiting 1,090 students. Additionally, the Walsin Lihwa Sustainable Development Foundation, together with the Walsin Technology Foundation and Mandarin Daily News, launched a bilingual reading education program for junior high schools. In 2025, the program was implemented in 40 junior high schools in Taoyuan City and Kaohsiung City, benefiting 868 classes comprising 24,280 students. Leveraging the bilingual (Chinese-English) advantage of Mandarin Daily News's "Junior High School Student Daily," the program enhanced students' listening, speaking, reading, and writing skills in both Chinese and English, fostering their interest in the world and in reading. In April and November 2025, approximately 30 Walsin volunteers visited Yuejin District Elementary School in Tainan City and Xinghua Elementary School in Xinzhuang District, New Taipei City, to organize newspaper reading challenge activities. Mathematics, Chinese language, social studies, stainless steel tableware for environmental protection, electrical safety, and general knowledge were incorporated into the challenge stations. Volunteers provided attentive guidance, helping children successfully navigate the challenges. After the activities, children enthusiastically shared their learning experiences and expressed gratitude to the volunteers for the enriching experience. Through these challenge games, the activities not only sparked interest in reading but also planted seeds of knowledge in the children's minds, opening doors to explore the world.</p> <p>(2) Community Development by Plants Each plant of Walsin continues to care about and evaluate the social and environmental risks/opportunities faced by its local community. Through supporting local culture and community activities, caring for disadvantaged members of the community, and effectively utilizing plant resources to promote neighborhood development, the Company continued to sponsor academic mentoring programs at five elementary schools in the Yanshui area of Tainan in 2025; participated in 113 local civil defense, cultural, folklore, respect-for-the-elderly, women and children care, and environmental cleanup activities; and maintained long-term adoption of roads, drainage channels, and parks surrounding the plants for cleaning and greening.</p> <p>(4) The Company was recognized among the top 5% outstanding companies in the 11th "Corporate Governance Evaluation" conducted by the Taiwan Stock Exchange in 2025. The Company's ESG performance and Sustainability Report received the following awards in 2025: the Taiwan Top 100 Sustainable Model Business Award, the Information</p>				

Corporate Governance Report

Promotion items	Actual Implementation		Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	
			Summary description
Security Leader Award, and the Platinum Corporate Sustainability Report Award from the Taiwan Corporate Sustainability Awards, as well as the Bronze Prize for its English Sustainability Report from the Global Corporate Sustainability Awards. The Company was also selected as a member of the 2025 S&P Global Sustainability Yearbook. (5) For details on the Company's execution of sustainable development, please go to the Walsin Lihwa website Corporate Sustainability section (https://esg.walsin.com/zh_TW) and read our 2025 Sustainability Report.			

Note 1: The "Implementation Status of Promoting Sustainable Development" disclosed in this report applies to all subsidiaries within the scope of Walsin's consolidated financial statements. All related data and management mechanisms are prepared in accordance with the consolidated financial statements, unless specifically noted as applicable to the individual company.

Note 2: "Principle of Materiality" refers to environmental, social and corporate governance issues that have a material impact on the Company's investors and other stakeholders.

Note 3: Cogne Acciai Speciali (CAS) in Italy was added in 2023, and information from its subsidiaries has been included starting from 2024. For CAS's individual sustainability report, please refer to the CAS sustainability webpage at <https://www.cogne.com/en>

Note 4: Management Policies, Strategies or Mechanisms of Risk

Issues	Risk Category	Management Policies, Strategies or Mechanisms
Corporate Governance and Economic Issue	<ul style="list-style-type: none"> • Strategy and Operations • Legal Risk • Capital Expenditure • Information Security • Changes in Interest Rates • Changes in Exchange Rates • Raw Material Prices and Supply Chains • Technology Risks 	<ul style="list-style-type: none"> • Business units regularly report strategic issues to the Directors and therefore reduce strategic risks through the participation, advice and supervision of board members. • The Company's culture of "Ethical Management" emphasizes that all business activities must be conducted in accordance with local laws and regulations. We also require our employees to comply with laws and regulations, corporate rules and procedures, and guide them to conduct themselves in accordance with laws and regulations and ethical standards through education, internal audit, internal control and other management measures. • Major capital expenditures shall be reported to the Audit Committee and the Board of Directors for review and approval. • The Company continuously introduces advanced information security solutions, establishes data protection mechanisms, organizes education and training, promotes new information security knowledge and raises staff awareness of information security. • The Company monitors changes in the interest rate markets, controls existing long and short term borrowing positions and uses market instruments to lock in interest rate costs in a timely manner. • The Company develops a hedging strategy and carries out exchange rate hedging in conjunction with relevant hedging instruments such as spot rate trading and forward rate trading. Control of risks associated with foreign currency exchange rates and related hedging operations are performed with respect to major capital expenditures and capital transfers that may cause changes in foreign currency positions. • The Company carries out market risk management of its raw materials-related operations. It also prudently evaluates and actively develops new material sources to avoid monopoly by a few suppliers. In addition, we establish a safe inventory of raw materials and purchase some raw materials in stock to allow for flexibility. • We deeply understand the needs of customers and end-use applications, and accelerate the technical development of product materials manufacturing processes and applications, in order to strengthen our technical capabilities to respond to rapid changes in the external environment.
Environmental Issues	<ul style="list-style-type: none"> • Climate Change and Environmental Risks 	<ul style="list-style-type: none"> • The Company's environment, safety and health and energy policy is "Green Manufacturing, Happy Enterprise and Sustainable Development" and is committed to "Compliance with Regulations, Risk Control, Pollution

Issues	Risk Category	Management Policies, Strategies or Mechanisms
	<ul style="list-style-type: none"> Emerging Risks 	<p>Prevention, Energy Saving and Waste Reduction and Performance Enhancement."</p> <ul style="list-style-type: none"> We promote energy management systems to establish energy management performance indicators, so as to facilitate long-term energy efficiency control. We also invest in green electricity and gradually build up a product carbon footprint, in order to improve carbon reduction performance and prepare for carbon rights operations in advance. Besides, we continuously identify and develop waste reuse technologies to improve resource recycling efficiency. Every year, we reference the global environmental changes and development trends and the Global Risk Report published by the World Economic Forum (WEF) to identify emerging risks that we should pay attention to in the long term, by taking into account the Company's business development and future prospect planning.
Social Issues	<ul style="list-style-type: none"> Human Resources Management Risks Occupational Safety Risks Corporate Image Risks 	<ul style="list-style-type: none"> Employees are Walsin's most important asset and major driving force. Walsin cares about its employees, their families and their lives, listens to their voices and strengthens the communication channels between employees and employers to promote harmonious relationships. We also ensure that the existing human resources management procedures and related administrative practices comply with the laws and regulations. We maintain the consistency of the environment, safety and health management systems in all plants through ESH education and training, and implement operational risk factor checks and regulations to reduce the incidence of occupational safety incidents. We also require contractors to sign an Environment, Safety and Health Policy Commitment to jointly comply with the requirements of the environment, safety and health law and to reduce occupational safety hazards. The Company has established in normal times a good crisis management response mechanism for any operational risks that may affect its image, as well as simulated possible events, so that it can immediately initiate the response mechanism promptly. The spokesman will act as the external speaker, or clarify false information through the material information reporting platform, to protect the Company's image, and to make communications with various stakeholders.

Note 5: The Ethical Conduct Guidelines for Employees and the rules relating thereto include: the Ethical Conduct Guidelines for Employees and the Guidelines for Suggestions and Complaints by Stakeholders. Information security policies and the rules relating thereto include: the Information Security Policy, the Internal Audit Operation for Information Security Management, the Information Security Risk Management Rules, the Information Security Incident Management Rules, the Information Security Organization Management Rules, the Information Outsourcing Management Rules, the Compliance Management Rules, the Employee Information Safety Management Rules, the Network Equipment Maintenance and Operation Standards, the Communication and Operation Management Rules, the Access Control Management Rules, the Account Access Management Standards, the Information Asset Management Rules, the Computer Room Maintenance and Operation Management Standards, the System Administrator Password Management Standards, the Entity and Environmental Security Management Rules, the Business Continuity Management Rules, the Information System Security Threat Intelligence Management Standards, and Cloud Service Application Security Management Standards.

Note 6: The title of the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies was amended to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" on December 7, 2021; the title of the Corporate Social Responsibility Report was amended to the "Sustainability Report."

6. Information on Implementation of Climate-Related Initiatives

Item	Execution
1. Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	The Company (Note 1)'s climate change governance and management structure is ultimately overseen by the Board of Directors, which is responsible for monitoring major climate-related risks and guiding management strategies, key action plans, and target implementation. The Company established a Board-level Sustainable Development Committee on November 1, 2019. The current committee consists of six members, with an Independent Director serving as the Convener, along with the Chairman, other Independent Directors, and advisors

Item	Execution
	<p>serving as committee members. The Committee is responsible for formulating corporate sustainability strategies and visions, promoting sustainable development initiatives and management, and regularly reporting to the Board of Directors on sustainability implementation, including climate change issues. Under the Committee, a Sustainability Office is responsible for planning and guiding relevant company departments to identify and manage risks and opportunities arising from climate change, and regularly reporting to the Sustainable Development Committee on the latest trends, impacts, and implementation performance related to climate change issues.</p> <p>For information on the oversight and governance of climate and sustainability-related risks and opportunities by the Board of Directors, functional committees, and management, please refer to Chapter 1.1 Climate Action and Chapter 3 Corporate Governance in the 2025 Sustainability Report.</p>
<p>2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finances (in the short, medium and long term).</p>	<p>To effectively manage climate-related risks and opportunities, the Company's Sustainability Office incorporates climate change-related risks into the tracking scope of overall enterprise risk management, continuously monitoring climate risks that may impact Company operations, including international regulatory requirements and extreme weather events. The Office also implements subsequent financial impact and management cost estimates, dynamically adjusts relevant management mechanisms, and further proposes response strategies to enhance operational resilience. The Company defines its impact period ranges as: short-term for 2026, medium-term for 2027 to 2031, and long-term for 2032 to 2036. Related assessments can be found in Chapter 1.1 Climate Action of the 2025 Sustainability Report or on the Company's website under the Corporate Sustainability section, "Climate Action and Environmental Management" webpage (https://esg.walsin.com/zh_TW/focus/climate).</p> <p>(I) Climate Risks</p> <ol style="list-style-type: none"> 1. Impact of extreme climate events on upstream and downstream supply chains and transportation (short-term risks) <ol style="list-style-type: none"> (1) Disruption of key raw material supplies (2) Logistics disruptions leading to transportation difficulties (3) Asset damage and production shutdowns 2. Low-carbon technology transition costs (medium-term risk) <ol style="list-style-type: none"> (1) R&D investment and technology transition (2) Replacement and upgrade of high-emission assets and production process equipment 3. Increased greenhouse gas emission costs due to policy regulations (medium-term risk) <ol style="list-style-type: none"> (1) Increased greenhouse gas emission costs (2) Tightened internal carbon management requirements <p>(II) Climate Opportunities</p> <ol style="list-style-type: none"> 1. More efficient production and distribution processes (short-term opportunities) <ol style="list-style-type: none"> (1) Installation of automated equipment (2) Improvement of energy efficiency (3) Implementation of product carbon footprint calculation 2. Entry into new markets (short-term opportunities) <ol style="list-style-type: none"> (1) Expanded industry sales volume (2) Joint development and market expansion with customers 3. Use of new energy technologies (short-term opportunities) <ol style="list-style-type: none"> Use of renewable energy to enhance product competitiveness

Item	Execution
3. Describe the financial impact of extreme weather events and transition actions.	<p>The Company's Sustainability Office coordinates with various departments to analyze climate risks. Through internal discussions, inventory, and assessments, it guides staff to identify risks and opportunities that extreme climate changes may bring to operations under different climate change scenarios, and calculates the corresponding financial impacts and response costs.</p> <p>For information on the financial impact of extreme climate events and transition actions, please refer to the assessment description in Chapter 1.1 Climate Action of the 2025 Sustainability Report or on the Company's website under the Corporate Sustainability section, "Climate Action and Environmental Management" webpage (https://esg.walsin.com/zh_TW/focus/climate).</p>
4. Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	<p>The Board of Directors is the highest decision-making body for risk management (including climate change and environmental risks), responsible for approving overall risk management policies and major decisions. To ensure stable operations and sustainable development, the Company has established a Risk Management Policy and Procedures approved by the Board of Directors to establish a comprehensive risk management system. This system involves the Board of Directors, the Audit Committee, the Auditing Office, the President and the Sustainability Office, risk management units, all departments, and subsidiaries jointly implementing relevant risk management measures. It clearly defines risk management objectives, management procedures, and control mechanisms, and also identifies emerging risks annually, monitoring global environmental changes and development trends while comprehensively considering the Company's business development and future prospect planning.</p> <p>To reduce the impact and influence of internal and external risks, the Company's governance units and risk management-related units identify environmental, social, and corporate governance issues related to operations based on materiality principles, corporate business, and operational characteristics, and plan relevant management and monitoring measures. Risk identification is conducted regularly every year in a meticulous and systematic manner. For identified risk items, each risk management unit conducts measurement and monitoring, reporting regularly to the Board of Directors. For information on the Company's risk management processes and systems, please refer to Chapter 3 Corporate Governance in the 2025 Sustainability Report and the 2025 Risk Management Report (https://www.walsin.com/wp-content/uploads/2025/11/2025RiskManagement_CN.pdf).</p>
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors and key financial impacts used.	<p>Based on the geographical locations of its operating sites, the Company assesses the risks that climate disasters such as floods, droughts, typhoons, and high temperatures may bring to each operating plant. It further selects scenarios to analyze the potential financial impacts under different climate scenarios, integrates the analysis results into resilience strategy planning, and actively adjusts and strengthens mitigation and adaptation operations.</p> <p>(I) Physical Risks</p> <p>Using the climate warming scenarios from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report:</p> <ol style="list-style-type: none"> 1. SSP 3-7.0: A high to medium emission scenario where greenhouse gas emissions peak around 2060. 2. SSP 5-8.5: An extremely high impact emission scenario where climate change causes intensified changes in future average temperatures, extreme high temperatures, annual total rainfall, maximum 1-day rainfall intensity, maximum consecutive days without rainfall, and proportion of strong typhoons, potentially affecting the Company's operations and its value chain. <p>In addition, risks are categorized as immediate and long-term. Immediate risks include increasingly severe extreme weather events such as typhoons and floods, while long-term risks include rising</p>

Item	Execution
	<p>average temperatures and sea levels. These are used to calculate potential financial impacts, including: decreased or interrupted production capacity, impacts on labor management and planning, increased operational costs, and reduced sales leading to decreased revenue.</p> <p>(II) Transition Risks</p> <ol style="list-style-type: none"> 1. NDC: Nationally Determined Contributions of the Republic of China: Controlling global warming within 1.5°C, risks arising from enterprises' low-carbon transition. 2. IEA NZE 2050: Based on the scenarios provided by the International Energy Agency (IEA) in the World Energy Outlook (WEO), the analysis is conducted by setting the pathway for stabilizing global temperature rise at 1.5°C. <p>Evaluating the transition risks under the above two scenarios, their risk classifications and possible risk impacts are:</p> <ul style="list-style-type: none"> ● Policy and Regulations: Increased requirements for controlling greenhouse gas emissions, imposition of carbon fees and taxes, stricter regulatory oversight of existing products, etc. ● Technology: Substitution of existing products and services with low-carbon alternatives, low-carbon technology transition costs, investment in new technologies, etc. ● Market: Rising raw material costs, changes in customer behavior, market information uncertainties, etc. ● Reputation: Shifting consumer preferences, industry stigmatization, and increased negative stakeholder responses. <p>For major financial impacts, please refer to Chapter 1 of the 2025 Sustainability Report, Climate Action and Environmental Management, or the Corporate Sustainability section on the Company's website, "Climate Action and Environmental Management" webpage (https://esg.walsin.com/zh_TW/focus/climate).</p>
<p>6. If there is a transition plan to address and manage climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical and transition risks.</p>	<p>(I) Transition Plan for Climate-Related Risks</p> <ol style="list-style-type: none"> 1. Green products and clean technology Walsin Lihwa is committed to the development of green products and clean technology, and to high-value products and the establishment of a resource-based industrial chain. We will continue to increase the proportion of clean technology products, create shared value with customers, and establish a sustainable business model. 2. Intelligent manufacturing In the manufacturing process, we use intelligent technology to implement green manufacturing and achieve multiple benefits, such as real-time monitoring, efficiency improvement, quality assurance and material conservation, through intelligent manufacturing, so as to further improve our operational efficiency. 3. Energy and greenhouse gas management: <ol style="list-style-type: none"> (1) Implement energy-saving measures to reduce electricity consumption. (2) Plan to use renewable energy to reduce dependence on traditional energy sources. (3) Implement greenhouse gas management processes to effectively monitor and reduce emissions. (4) Participate in autonomous reduction plans to transform regulatory compliance pressure into cost management. <p>(II) Climate-Related Management Indicators and Targets</p> <ul style="list-style-type: none"> ● The Company actively promotes carbon neutrality to mitigate climate change, driving each plant to progressively achieve net-zero emissions by 2050, and has set climate-related targets including an annual 1% electricity reduction and 1.5% carbon reduction commencing from 2022 (base year: 2021).

Item	Execution
<p>7. If internal carbon pricing is used as a planning tool, describe the basis for setting carbon prices.</p>	<p>The Company's Stainless Steel Business has been designated by the competent authority as a high carbon leakage risk industry that meets the "Designated Targets for Greenhouse Gas Reduction of Collection Entities," and has obtained qualification for an approved autonomous reduction plan.</p> <p>Since 2023, the Company has actively planned and established an internal carbon pricing mechanism. In 2024, referencing the Carbon Fee Collection Regulations promulgated by the Ministry of Environment, the Company set NT\$300 per metric ton as the internal carbon pricing benchmark. Starting from 2025, the Company has concurrently considered the preferential rates approved by the competent authority and the relevant provisions governing autonomous reduction plans, reflecting policy requirements and reduction achievements, and has collected fees in accordance with the internal carbon pricing calculation standard. The Company also regularly reviews the energy conservation performance and carbon reduction target achievement status of each business unit, using the results as the basis for internal carbon management and allocation of carbon reduction resources, to continuously enhance carbon management effectiveness.</p> <p>In 2025, the Company implemented a total of 99 energy conservation and carbon reduction initiatives and procured 23,296,570 kWh of green power. Through the collective efforts of all employees, Scope 1 and Scope 2 greenhouse gas emissions were reduced by a total of 14,201 metric tons of CO₂ equivalent.</p>
<p>8. If climate-related targets are set, describe information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made in achieving them each year; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, describe the source and quantity of carbon offset credits or renewable energy certificates (RECs) to be offset.</p>	<p>The Company actively responds to climate change by formulating carbon management, net-zero emissions, and resource recycling policies and visions. Through increased annual investments in energy conservation, carbon reduction, resource reuse, and green supply chain management software and hardware, the Company enhances ecological benefits in energy conservation, water conservation, waste reduction, and greenhouse gas reduction, committed to creating a sustainable and environmentally friendly operational system. In 2022, the Environmental, Health and Safety Management Committee dynamically adjusted the five-year energy management plan, setting annual electricity and carbon reduction targets of 1.0% and 1.5%, respectively, and aiming to reduce water usage by 15% in 2030 compared to 2014. The Sustainable Development Committee regularly monitors progress. For greenhouse gas emission reduction planning schedules and achievement progress, please see Point 9 below and Chapter 1 of the 2025 Sustainability Report, Climate Action and Environmental Management, or the Corporate Sustainability section on the Company's website, "Climate Action and Environmental Management" webpage (https://esg.walsin.com/zh_TW/focus/climate).</p>
<p>9. Please refer to Table 1 below for GHG inventory and assurance and reduction targets, strategies and specific action plans.</p>	<p>Please refer to Tables 1 and 2 below.</p>

(1) GHG Inventory and Assurance Information for the Last Two Years

The Company has established a greenhouse gas mechanism in accordance with the ISO 14064-1:2018 greenhouse gas inventory standard issued by the International Organization for Standardization (ISO), and since 2014, has conducted regular annual inventories of the Company's stand-alone greenhouse gas emissions. Starting from 2023, the Company began inventorying greenhouse gas emissions from subsidiaries included in the consolidated financial reports, comprehensively tracking greenhouse gas usage and emissions, and verifying the effectiveness of reduction actions.

The Company's greenhouse gas disclosure schedule planning is as follows:

		2022	2023	2024	2025	2026	2027
Company-wide Plans and Implementation	Inventory	Taiwan, China, Malaysia	Waltuo Green Resources	Indonesia WNII and PT. Sunny Metal Industry, CAS consolidated	Hangzhou Walsin		
	Assurance	Taiwan	China, Malaysia	Indonesia WNII and PT. Sunny Metal Industry	Hangzhou Walsin		CAS consolidated, Waltuo Green Resources, and Commercial and Real Estate BG
Regulatory Requirements	Disclosure		Inventory data (stand-alone)	Assured data (stand-alone)	Inventory data (consolidated)		Assured data (consolidated)

[Note] Hangzhou Walsin was acquired on February 29, 2024.

The greenhouse gas inventory data for the past two years has been compiled based on the operational control approach, summarizing greenhouse gas emissions from the Company and its subsidiaries included in the consolidated financial reports, as well as the implementation of assurance, as described below.

Category	Year	2024				2025				
	Contains stand-alone subsidiaries	Total emissions (MTCO ₂ e)	Intensity (MTCO ₂ e/NT \$ millions of Sales)	Assurance agency	Description of assurance	Contains stand-alone subsidiaries ^{Note 2}	Total emissions (MTCO ₂ e)	Intensity (MTCO ₂ e/NT \$ millions of Sales)	Assurance agency	Description of assurance
Scope 1 ^{Note 1}	Walsin Lihwa Corporation	146,027.55	1.67	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details	Walsin Lihwa Corporation	128,172.20	1.63	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details
	Subsidiaries on a consolidated basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, Walsin Precision, Walsin Nickel, PT. Sunny Metal Industry ("Sunny"), and CAS on a consolidated basis)	3,060,917.18	34.52	Shanghai Walsin: Beijing CQE Testing and Certification Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Shandong LAJ International Certification Co., Ltd. Walsin Precision: BSI (British Standards Institution) Walsin Nickel: TUV NORD Taiwan Sunny: TUV NORD Taiwan CAS: Self-inventory was not verified	The third-party verification has been completed. Please refer to the official website (File Center) for details	Subsidiaries on a consolidated basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, Walsin Precision, Walsin Nickel, PT. Sunny Metal Industry ("Sunny"), and CAS on a consolidated basis)	2,815,041.38	36.15	Shanghai Walsin: Bochuang Zhongcheng (Beijing) Certification Service Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Hangzhou WIT Assessment Co., Ltd. Hangzhou Walsin: Hangzhou WIT Assessment Co., Ltd. Walsin Precision: BSI (British Standards Institution) Walsin Nickel: TUV NORD Taiwan Sunny: TUV NORD Taiwan CAS: Self-inventory was not verified	The third-party verification has been completed. Please refer to the official website (File Center) for details
	Total	3,206,944.73	18.22			Total	2,943,213.58	18.80		
Scope 2 ^{Note 1}	Walsin Lihwa Corporation	196,717.44	2.25	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details	Walsin Lihwa Corporation	171,931.40	2.19	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details
Scope 3 ^{Note 1}	Subsidiaries on a consolidated basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, Walsin Precision, Walsin Nickel, PT. Sunny Metal Industry ("Sunny"), and CAS on a consolidated basis)	3,249,623.88	36.65	Shanghai Walsin: Beijing CQE Testing and Certification Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Shandong LAJ International Certification Co., Ltd. Walsin Precision: BSI (British Standards Institution) Walsin Nickel: TUV NORD Taiwan Sunny: TUV NORD Taiwan CAS: Self-inventory was not verified	The third-party verification has been completed. Please refer to the official website (File Center) for details	Subsidiaries on a consolidated basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, Walsin Precision, Walsin Nickel, PT. Sunny Metal Industry ("Sunny"), and CAS on a consolidated basis)	3,528,078.51	45.31	Shanghai Walsin: Bochuang Zhongcheng (Beijing) Certification Service Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Hangzhou WIT Assessment Co., Ltd. Hangzhou Walsin: Hangzhou WIT Assessment Co., Ltd. Walsin Precision: BSI (British Standards Institution) Walsin Nickel: TUV NORD Taiwan Sunny: TUV NORD Taiwan CAS: Self-inventory was not verified	The third-party verification has been completed. Please refer to the official website (File Center) for details
	Total	3,446,341.32	19.58			Total	3,700,009.91	23.64		
Scope 3 ^{Note 1}	Walsin Lihwa Corporation	2,423,215.23	27.73	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details	Walsin Lihwa Corporation	3,650,194.14	46.39	TÜV Rheinland Taiwan Ltd.	The third-party verification has been completed. Please refer to the official website (File Center) for details
	Subsidiaries on a	1,375,634.10	55.26	Shanghai Walsin: Beijing CQE Testing and	The third-party verification has	Subsidiaries on a consolidated	1,597,865.23	54.71	Shanghai Walsin: Bochuang Zhongcheng	The third-party verification has been

Corporate Governance Report

Category	Year	2024				2025				
	Contains stand-alone subsidiaries	Total emissions (MTCO ₂ e)	Intensity (MTCO ₂ e/NT \$ millions of Sales)	Assurance agency	Description of assurance	Contains stand-alone subsidiaries ^{Note 2}	Total emissions (MTCO ₂ e)	Intensity (MTCO ₂ e/NT \$ millions of Sales)	Assurance agency	Description of assurance
	consolidated basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, and Walsin Precision on a consolidated basis)			Certification Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Shandong LAJ International Certification Co., Ltd. Walsin Precision: BSI (British Standards Institution)	been completed. Please refer to the official website (File Center) for details	basis (Including Shanghai Walsin, Jiangyin Alloy, Yantai Walsin, Changshu Walsin, and Walsin Precision on a consolidated basis)			(Beijing) Certification Service Co., Ltd. Jiangyin Alloy: Beijing Ouya Puxin International Certification Center Hangzhou Walsin: Hangzhou WIT Assessment Co., Ltd. Yantai Walsin: Shandong LAJ International Certification Co., Ltd. Changshu Walsin: Hangzhou WIT Assessment Co., Ltd. Walsin Precision: BSI (British Standards Institution)	completed. Please refer to the official website (File Center) for details
	Total	3,798,849.33	33.84			Total	5,248,059.37	48.64		

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (Scope 2, indirect greenhouse gas emissions from the input of electricity, heat, or vapor), and other indirect emissions (Scope 3, i.e., emissions from the Company's activities, not indirect emissions from energy, but from sources owned or controlled by other companies). Scope 3 data has been disclosed since 2023.

(2) GHG Reduction Targets, Strategies and Specific Action Plans

Reduction targets	<p>Short term: Effectively manage energy efficiency, and set a target of power saving and carbon reduction of 1% and 1.5%, respectively, every year from 2022 onwards (GHG reduction base year: 2021).</p> <p>Medium to long term: Achieve the goal of net-zero carbon emissions by 2050 through carbon inventory and energy conservation, energy creation, green energy trading, low-carbon production of new technologies, and externalization of low-carbon technologies.</p>
Strategy	<p>(1) Introduce a Task Force on Climate-related Financial Disclosure to identify climate-related risks and opportunities by reference to more than two climate change scenarios.</p> <p>(2) Introduce an energy management system and carbon inventory.</p> <p>(3) Promote carbon reduction management, including the implementation of lean production management, management and control of reasonable energy consumption per unit of product, management and improvement of equipment energy efficiency, and reduction of energy consumption and carbon emissions in the smelting process.</p>
Specific action plans	<p>(1) Since 2022, the Company has adopted the climate-related financial disclosure assessment framework established by the Task Force on Climate-related Financial Disclosures (TCFD). The Company continues to follow developments in the International Sustainability Disclosure Standards (IFRS S1 and S2), and conducts annual reviews of the identification of climate-related risks and opportunities, as well as the corresponding response measures. Through these actions, the Company continuously strengthens its climate governance and management mechanisms.</p> <p>(2) Introduction of energy management systems and carbon inventory: In 2018, the Company introduced the ISO 50001 energy management system, and from 2019 to 2020, completed the self-planning and deployment of the ISO 50001 energy management information system, enhancing the real-time capability and management efficiency of energy management. Since 2023, the Taiwan and mainland China plants have been promoting the five-year energy management plan (2022–2027) on the basis of ISO 50001, conducting an annual rolling review according to the actual conditions of each plant, and continuing to pass the ISO 50001 system maintenance audits. To expand the scope of low-carbon operations, the Company officially launched the ISO 50001 implementation project at its Indonesian plants in 2025. Following seed personnel training, energy audits, and management standardization procedures, the Indonesian plants successfully passed external verification in August of the same year. Starting from 2026, the Indonesian plants will also be incorporated into the annual system maintenance scope. Through standardized management and performance tracking mechanisms, the Company continues to enhance overall energy efficiency and fulfill its corporate carbon reduction commitment. In terms of product carbon management, in 2020 the Taiwan plants completed the energy consumption and carbon emission inventory per unit of major products, and in 2022 obtained the ISO 14067 product carbon footprint inventory (B2B) for major products at the Taiwan plants. In 2025, the self-assessment of product carbon footprints under ISO 14067:2018 was completed for the Taiwan and mainland China plants, with two products at the Hsinchuang Plant continuing to pass third-party product carbon footprint verification, three products at the Yangmei Plant and two products at the Shanghai Plant also completing third-party verification, and the Hsinchuang Plant obtaining the product carbon label. In addition, since 2014, the Company has initiated the greenhouse gas inventory and third-party verification process at each plant. By 2023, the Taiwan and mainland China plants had completed the carbon inventory and passed third-party verification. Following the acquisition of Hangzhou Walsin in 2024, the ISO 14064-1:2018 standard was concurrently introduced, completing the internal greenhouse gas emission inventory and obtaining third-party verification.</p> <p>(3) On an annual basis, the Company implements lean production management, manages and controls reasonable energy consumption per unit of product, promotes the management and improvement of equipment energy efficiency, and reduces energy consumption and carbon emissions in the smelting process. The Company adopts a dual-track approach, utilizing both engineering controls and administrative management, to enhance energy efficiency and reduce greenhouse gas emissions.</p> <p>(4) Since 2015, each plant has established an energy conservation and carbon reduction management organization, setting annual targets and various energy conservation and carbon reduction measures, and regularly convening meetings to review implementation results and to strengthen the operations of energy management systems. In 2025, the Taiwan and overseas plants (Asia) collectively proposed 99 carbon reduction initiatives, achieving a total electricity saving rate of 3.07%. The total carbon reduction in the Asian region for 2025 amounted to 14,201 metric tons of CO₂e per year.</p>

Corporate Governance Report

	(5) In 2021, the Company planned and commenced construction of a renewable energy (solar) self-generation and self-consumption system with a total installed capacity of 5.5 MWp, which was fully completed in 2024. In 2025, self-generated solar power production totaled 6,502,868 kWh, of which 4,320,069 kWh was attributable to the Wire and Cable Business and 2,182,799 kWh to the Stainless Steel Business. In addition, the Company concurrently procured 16,793,702 kWh of externally purchased green power, bringing the total renewable energy consumption for the year to 23,296,570 kWh.
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Note 1: The "climate-related information" disclosed by the Company in this report applies to subsidiaries within the scope of the consolidated financial statements. Relevant data and management mechanisms are prepared according to the consolidated financial statements, unless specifically noted as applicable to the individual company.

- (6) Fulfillment of ethical management and differences between our ethical management and the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reason(s)

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
I. Establishment of ethical management policies and solutions				In line with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
(I) Has the Company formulated its ethical management policies approved by the Board of Directors and stated its ethical management policies and practices in its internal rules and external documents? Do the Board of Directors and senior management actively fulfill their commitment to ethical management polices?	Yes		(I) The Company has always insisted on honest business practices. We abide by the laws set forth by the government, implement our corporate governance principles and make our utmost effort to fulfill our corporate responsibilities. Our Board passed our "Ethical Corporate Management Best Practice Principles" and our "Procedures for Ethical Management and Guidelines for Conduct" as the Company's policies for ethical management practices. The full texts are also disclosed in electronic form on the Company's website to showcase our commitment to implementing and overseeing ethical management policies. The directors and senior executives signed a Statement of Ethical Management to demonstrate their determination to operate with integrity. At the same time, information related to ethical management was published on the corporate website and internal website for the directors' reference to convey the importance of operating with integrity and to actively implement and monitor the implementation of the ethical management policy.	
(II) Has the Company established an assessment mechanism for the risk of unethical conduct to regularly analyze and evaluate business activities with a higher risk of unethical conduct in its scope of business, and formulated a plan based on such analysis and evaluation to prevent unethical conduct, which should cover at least the preventive measures under	Yes		(II) 1. The Company's prevention plan and scope of Article 6 of the Ethical Corporate Management Best Practice Principles have specifically covered the business activities with higher risk of dishonest behavior or other activities specified in each paragraph of Paragraph 2 of Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies. The Company has strengthened the relevant preventive measures through the establishment of internal rules and regulations and practices, education and training, daily	

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?			<p>promotion, contractual agreements and inclusion in the employee performance evaluation.</p> <p>2. The Company established a risk assessment mechanism for dishonest acts and used the seven major types of dishonest acts listed in Paragraph 2 of Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies as the scope of assessment to promote the assessment of dishonest acts.</p> <p>3. In order to implement the concept of sustainable management and promote corporate governance, we have established the Sustainable Development Committee, under which the "Ethical Management Promotion Center" is responsible for the management of the Company's ethical management and the implementation of corporate social responsibility, while assisting in integrating integrity management into the Company's business strategy, formulating relevant measures to ensure ethical management in accordance with laws and regulations, supervising the implementation of ethical management, and evaluating its effectiveness. The Sustainable Development Committee held two meetings in 2025 to review the annual plan and implementation results of the Ethical Management Promotion Center and reported the implement result in 2025 to the board of directors meeting on January 23, 2026.</p> <p>4. On February 27, 2020, the Board of Directors approved the establishment of the "Risk Management Policies and Procedures" as the highest guiding principle for the Company's risk management. The Company will regularly assess the risks on an annual basis and formulate and implement management policies for each risk, which cover management objectives, organizational structure, attribution of authority and responsibility and risk management procedures, so as to effectively identify, measure and control the Company's risks and control the risks arising from business activities within an acceptable range.</p> <p>5. In respect of the Company's risk management, each risk management unit and audit unit will carry out the Company's risk environment management and countermeasures, and the Sustainability Office will organize and oversee the implementation and coordination of risk management. The risk control measures and</p>	

Corporate Governance Report

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
(III) Has the Company defined and implemented the operating procedures, conduct guidelines, disciplinary and complaint systems for non-compliance in its unethical conduct prevention program, and regularly reviewed and revised the foregoing program?	Yes		<p>risk management operations will be reported to the Board of Directors in case of material risk events. The risk management operations for 2025 were reported to the Board of Directors on November 7, 2025</p> <p>(III) 1. The Company has formulated its Ethical Corporate Management Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct setting forth the operational procedures, codes of conduct, and training for the prevention of unethical behavior. In so doing, we cause our staff to behave honestly and uprightly to our stakeholders in compliance with the ethical management policies. We also have established reporting system, punishment policies and a complaint filing system for employees who violate relevant regulations, which is linked to the employee performance evaluation.</p> <p>2. The Company implements the prevention measures through internal education and training, daily promotion, contractual agreements and linkage to employee performance assessment. It also aims to strengthen the implementation of such measures by making periodic review and revisions thereof.</p> <p>3. We continue to steadily implement the risk assessment of dishonest behavior. In 2024, using data-driven approaches, we implemented comprehensive measures throughout all levels of the organization from management to frontline staff. Simultaneously, we continue to conduct a thorough review of regulations and policies, closely examining internal control mechanisms within business processes to identify potential vulnerabilities and weaknesses, and subsequently formulated response measures and process improvements.</p>	
2. Ensuring ethical business practice (I) Has the Company evaluated the ethical management practices records of the companies it does business with as well as explicitly included ethical management practices clauses in the contracts?	Yes		<p>(I) 1. The Company prevents transacting with companies with unethical management practice records by adopting the following approaches:</p> <p>(1)When selecting a business partner, the Company reviews the partner's past trading history and credit record. When inviting bids, suppliers shall be informed of the principle of a fair, open and transparent supplier selection policy.</p> <p>(2)Entities we are selling to: Except for procurement projects from the government, the Company shall track the long-term</p>	In line with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
(II) Has the company established a dedicated or non-dedicated department under the Board of Directors to ensure honest business practices? Does this department periodically report their status of implementation to the Board of Directors?	Yes		<p>credit information of distributors, with the reputation of new distributors obtained through credit reference agencies and other companies in the industry.</p> <p>2. Including honest practice provisions in contracts: (1) Procurement contracts: We have either had honest business practices clauses added to the contracts or have our suppliers make an undertaking to comply with the ethical management policy. (2) Sales contracts: Honest business practices clauses have been added to all such contracts.</p> <p>3. The Company also non-periodically holds supplier conventions for suppliers of different plants to advocate for the integrity management of suppliers. In 2025, the Company held supplier conferences at the Taipei headquarters; the Shanghai Plant, Hangzhou Plant, Hsinchuang Plant, and Yangmei Plant of the Wire and Cable Business; and the Yantai Plant, Jiangyin Alloy Plant, Changshu Plant, Taichung Plant, and Yenshui Plant of the Stainless Steel Business, with a total of 363 suppliers in attendance.</p> <p>(II) The Company's 7th meeting of the Board of Directors of the 17th term approved the establishment of the "Corporate Social Responsibility Committee" in April 29, 2015, and the 17th meeting of the Board of Directors of the 18th term in November 1, 2019 approved the establishment and organizational charter of the "Sustainable Development Committee" by merging the existing "Corporate Social Responsibility Committee" and "Ethical Management Committee". The Sustainable Development Committee is responsible for developing corporate sustainability strategies and visions to promote sustainability management-related work and management. The Committee is composed of an independent director as the Convener, and the Chairman, all other independent directors, and the Advisor as members. The Committee has five promotion centers, including the Ethical Management Promotion Center, the Environment, Safety and Health Management Promotion Center, the Green Operation Promotion Center, the Customer Service and Supplier Management Promotion Center, and the Employee Relations and Social Care Promotion Center. The Company's Ethical Management Promotion Center is the responsible unit for formulating and overseeing the implementation of the</p>	

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for deviation
	Yes	No	Summary	
			<p>Company's ethical management policies and preventive measures. It reported to the Board on the implementation in 2025 and the implementation plan for 2026 on January 23, 2026.</p> <p>The Company has diligently implemented its ethical management policies, with the following key initiatives in 2025:</p> <ol style="list-style-type: none"> 1. Strengthening Risk Management: Through the institutionalization of unethical behavior risk management, combined with regulatory updates, education and training, and information system deployment, the Company strengthened compliance governance and internal control audit effectiveness, systematically preventing high-risk behaviors and establishing a solid foundation for integrity governance. 2. Enhancing Tax Transparency: Strengthened transfer pricing compliance audits across the Group, optimized the management of related-party transactions and reporting processes of subsidiaries, ensured the implementation of internal management procedures, and enhanced the transparency and compliance of tax and financial information. 3. Advancing Sustainability Ratings: Benchmarked against domestic and international sustainability ratings and disclosure requirements, strengthened data quality and internal management processes, enhanced the transparency, consistency, and comparability of sustainability information, and continued to improve overall sustainability performance. 4. Regular Quarterly Meetings: We held promotion center meetings with executive management each quarter to track implementation status and discuss annual plans. Reports were also submitted to the Sustainable Development Committee and the Board of Directors to ensure implementation progress aligned with corporate governance and sustainable development objectives. 5. Promoting Awareness Internally and Externally: Through internal training, announcements, and external promotional activities, we strengthened awareness among employees and external partners regarding ethical management, intellectual property rights, and protection of trade secrets, comprehensively enhancing compliance awareness. <p>For more information, please refer to "Implementation Status of Business Integrity</p>	

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
(III) Has the company established policies to prevent conflicts of interest, implemented such policies and provided adequate channels of communication?	Yes		<p>Promotion Center" on the company website:https://www.walsin.com/investors/corporate-governance/#pills-function-committee https://www.walsin.com/investors/corporate-governance/#pills-function-committee</p> <p>(III) The Company has established the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct to regulate Directors, managers and employees in terms of obligations to the Company, external business activities, pecuniary transactions, avoidance of conflicts of interest and the management of classified information. The Company has set up a complaint mailbox on its website that provides a means for filing complaints about violations of honest business practice and sexual harassments, which the Independent Director may receive in real time. A corporate mailbox also exists on the employee portal site, thus providing internal and external personnel with a means to make suggestions and complaints to the Company. Information received shall be handled by the Auditing Office.</p>	
(IV) Has the Company established an effective accounting system and internal control system for the implementation of ethical management, and has its internal audit unit drawn up an audit plan based on the results of the assessment of the risk of unethical conduct, in order to verify compliance with such plan for prevention of unethical conduct, or has it engaged a CPA firm to perform the audit?	Yes		<p>(IV) The Company actively works to ensure ethical business practices. The Auditing Office (or hired CPA, when necessary) shall regularly audit relevant compliance statuses according to accounting policies, internal control policies, as well as other relevant regulations. The Auditing Office will periodically report its auditing results during Board meetings.</p>	
(V) Does the Company regularly conduct internal and external educational training on ethical management?	Yes		<p>(V) During new-employee training, the Company periodically states its principles towards ethical management practices. It also periodically holds courses on corporate governance as well as ethical management practices and asks employees to participate. The Company's Procurement Department also informs suppliers of our ethical management practices principles in order to prevent unethical business practices.</p> <ol style="list-style-type: none"> 1. The Company regularly conducts annual training on ethical management (including anti-corruption) and legal compliance (among others), which is disclosed in the annual sustainability report and annual report. 2. Through public commitment, information 	

Corporate Governance Report

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for deviation
	Yes	No	Summary	
			<p>dissemination and education, the Company deepens its management philosophy of integrity and creates a corporate culture of integrity from top to bottom. In 2025, all directors completed courses on ethical management (including anti-corruption) and legal compliance, enhancing directors' professional knowledge and skills, establishing a sound ethical management culture, and strengthening the commitment to legal compliance and adherence to professional conduct standards.</p> <p>3. In 2025, the Company continued to conduct internal training on ethical management (including anti-corruption), with a cumulative total of 2,673 participants completing the courses. Externally, promotion was carried out through supplier conferences, covering 363 suppliers. Concurrently, for employees whose roles impact intellectual property management effectiveness, courses on patent education and TIPS were promoted, and training sessions on trade secrets and intellectual property rights (including TIPS) were conducted, with course completion numbers of 377 and 366, respectively.</p>	
<p>3. Status of the Company's reporting mechanism</p> <p>(I) Has the Company established concrete reporting and rewards systems, set up convenient reporting channels and appointed any appropriate, dedicated staffer to deal with the person who has been reported?</p> <p>(II) Has the Company established standard operating procedures for investigation of, the follow-up steps after the investigation of, and related information confidentiality mechanisms for, complaints?</p> <p>(III) Has the company adopted any measure to protect the</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>		<p>(I) The Company's website provides a "Reporting Violations of Ethical Management Practices and Sexual Harassment" area, which allows people to file complaints about violations against ethical management practices, which the Independent Director may receive in real time. There is also a "company mailbox" on the employee portal website, providing internal and external personnel with a means to file complaints. The Auditing Office is responsible for handling related recommendations and violations. If the violations are verified, disciplinary action shall be taken in accordance with the Company's regulations.</p> <p>(II) The Company has formulated the Consumer and Customer Service Management Policy and Complaint Procedures, the Measures for Stakeholder Recommendations and Complaints, the Operational Rules for Event Investigations, and the Personal Data Protection Management Procedures. Therefore, we have formulated the operational procedure for investigation and the handling system, whereby the identity as well as data of those complainants, whistleblowers, or other relevant parties will be protected.</p> <p>(III) All reported cases are filed under the classified category, with a case opened to handle the issue.</p>	In line with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies.

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons for deviation
	Yes	No	Summary	
informers lest they be inappropriately treated?			In addition, dedicated personnel are appointed to handling related tasks and issues in order to ensure the privacy of reporter and avoid unfair revenge or treatment.	
4. Improved Information Disclosure Has the Company disclosed the content of its Ethical Corporate Management Best Practice Principles as well as related implementation results on its website and the MOPS?	Yes		The Company has established a Corporate Governance page on its website to disclose its ethical management-related information; it also discloses the implementation status and execution results of its ethical management practice in the annual sustainability report and also the Company's Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, and Ethical Conduct Guidelines for Directors of the Board and Managerial Officers on the MOPS.	In line with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
5.	If the company has established its ethical corporate management principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE- and TPEX-listed Companies", please state the difference between such principles and implementation: In line with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies."			
6.	<p>Other key information useful for explaining the status of the implementation of honest business practices:</p> <p>In order to promote research and development and to protect technological advancements and R&D achievements through the intellectual property rights system—thereby facilitating process optimization, product innovation, upgrading, and intelligent manufacturing, and achieving the Company's strategic objective of high-value transformation—the Company has, since 2020, implemented the TIPS system and related regulations. The Company has continuously identified and protected its patents, trademarks, and other intellectual property rights. Furthermore, the Company has adopted incentive measures to encourage innovation, regularly conducted intellectual property-related education and training, and refined its intellectual property management and contract review processes. As a result, the Company has consecutively passed the TIPS Level A recertification, with the current certification remaining valid until December 31, 2027.</p> <p>Based on the Company's operational objectives, the intellectual property management plan for the current year was formulated, encompassing the intellectual property management policy, intellectual property management objectives, and the annual execution status. During the current year, multi-layered optimization was promoted in intellectual property information management, resulting in the comprehensive integration of the Group's intellectual property data, the establishment of a unified and efficient management architecture, and the launch of dedicated intellectual property management platforms tailored to the needs of each business group. This initiative enables the systematic compilation of intellectual property reports and information within the research and development process, thereby enhancing the efficiency of searches and utilization. Through data visualization and the dynamic presentation of key indicators, management is empowered to monitor the status and trends of intellectual property in real time, thereby strengthening resource accessibility and strategic application, and continuously advancing the Company's intellectual property management capabilities. The annual execution status was reported to the board of directors on November 7, 2025, covering execution results and the plan for the following year. (Note 1)</p> <p>Intellectual Property Management Policy</p> <ol style="list-style-type: none"> Enhance innovative R&D technical capabilities and strengthen competitiveness Cultivate employees' awareness of intellectual property rights and implement the Company's IP management system Strengthen the management of confidential documents Implement corporate governance and regulatory compliance <p>IP Management Objectives and Annual Execution Status</p> <ol style="list-style-type: none"> Protect internal R&D achievements: The Company planned to file 7 additional patent applications by the end of 2025. <ul style="list-style-type: none"> 14 patent applications were filed during the year. Establish an industry-academia collaboration case management platform. <ul style="list-style-type: none"> Basic platform deployment has been completed, with ongoing process configuration and optimization. 			

Corporate Governance Report

Assessment items	Implementation status			Deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for deviation
	Yes	No	Summary	
<ol style="list-style-type: none"> 3. Report intellectual property management execution status to the Board of Directors and update the current year's IP management system execution status on the Company's website. <ul style="list-style-type: none"> ▶ The IP management execution status has been reported to the Board of Directors and updated on the website. 4. Conduct at least one training session on trade secrets and confidentiality obligations for all employees. <ul style="list-style-type: none"> ▶ Training on trade secrets and confidentiality obligations has been made available for employee learning on the Walsin Lihwa Academy platform. 5. Conduct at least one confidential document inventory. <ul style="list-style-type: none"> ▶ The annual confidential document inventory has been completed. 6. Conduct at least one training session on intellectual property and the TIPS system for all employees. <ul style="list-style-type: none"> ▶ Training on intellectual property and the TIPS system has been made available for employee learning on the Walsin Lihwa Academy platform. 7. Optimize IP Database <ul style="list-style-type: none"> ▶ Consolidate intellectual property data from all group companies for management on the Walsin IP Database , an unified platform. 				

Note 1: The operation of the Company's intellectual property rights management:

<https://www.walsin.com/investors/corporate-governance/#pills-information-security>

(7) Other important information helpful for improving understanding of the governance of the company:

1. Further education on themes encompassing corporate governance the Company's Directors have received in 2025:

As of December 31, 2025

Title	Name	Date	Organizer	Course Title	Training Hours	
					Single Course	Year Total
Chairman	Yu-Lon Chiao	2025/09/26	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	2.0	10.0
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	3.0	
		2025/05/09		Digital Manufacturing Development Strategy	2.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	3.0	
Vice Chairman	Chin-Xin Investment Co., Ltd. Representative: Shyi-Chin Wang	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	2.0	8.0
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	3.0	
Director	Yu-Cheng Chiao	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	13.0
		2025/07/31	Taiwan Stock Exchange	2025 Summit for Strengthening Taiwan's Capital Market	3.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	2.0	

Title	Name	Date	Organizer	Course Title	Training Hours	
					Single Course	Year Total
Director	Yu-Heng Chiao	2025/11/21	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3.0	12.5
		2025/11/13	Taiwan Corporate Governance Association	Challenges and Responses to the Global Trade Landscape; Strategic Leadership: Cornerstones of Business Concepts	3.0	
		2025/11/13		Quantum Science Exploration: Quantum Computing Developments and Strategic Opportunities for the Semiconductor Industry	1.5	
		2025/05/16		Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
Director	Yu-Chi Chiao	2025/10/27		Taiwan Corporate Governance Association	Integrity and Responsibility in ESG Investing: Strengthening Market Confidence and Investment Value	3.0
		2025/10/27	Sustainability Equals Innovation: Corporate Sustainability and ESG Value Management Trends		3.0	
		2025/05/16	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization		2.0	
		2025/05/09	Digital Manufacturing Development Strategy		3.0	
		2025/02/21	Stainless Steel Business Strategic Planning and Sustainable Development		2.0	
		2025/02/18	How the Board Should Respond to 12 ESG Risk Issues		3.0	
Director	Andrew Hsia	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	8.0
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
Director	Wen-Chien Hsieh	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	10.0
		2025/05/16		Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
Independent Director	Ming-Ling Hsueh	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	13.0
		2025/05/16		Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/04/30		Impact of Trump 2.0 Tariff and Related Tax Policies	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
Independent Director	Fu-Hsiung Hu	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	22.0
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	

Corporate Governance Report

Title	Name	Date	Organizer	Course Title	Training Hours	
					Single Course	Year Total
		2025/05/09	Taiwan Investor Relations Institute	ESG Corporate Governance: A New Era of Ethical Management, Gender Equality, and Fair Service	2.0	
		2025/05/09	Taiwan Corporate Governance Association	Digital Manufacturing Development Strategy	3.0	
		2025/04/09	Taiwan Investor Relations Institute	Corporate Sustainability – From Anxiety to Strategy	2.0	
		2025/02/21	Taiwan Corporate Governance Association	Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
		2025/02/13	Taiwan Corporate Governance Association	Practical Discussion on the Latest AI Development Trends and Risk Management Framework	2.0	
Independent Director	Tyzz-Jiun Duh	2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	16.0
		2025/07/29	Securities and Futures Institute	Industrial Evidence of Smart Manufacturing and Digital Decision-Making	3.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/09		Digital Manufacturing Development Strategy	3.0	
		2025/03/04		2025 Global Economic Outlook	3.0	
		2025/02/21		Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
Independent Director	Wei-Chuan Gau	2025/10/31	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3.0	49.0
		2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	
		2025/08/05	Taiwan Investor Relations Institute	Insider Trading / Equity Reporting Practical Analysis	3.0	
		2025/07/31	Taiwan Stock Exchange	2025 Summit for Strengthening Taiwan’s Capital Market	3.0	
		2025/07/22	National Federation of CPA Associations, R.O.C.	Recent Amendments and Practical Applications of IFRS	3.0	
		2025/07/16	National Federation of CPA Associations, R.O.C.	Legal Liability for Greenwashing in Sustainability Reports	3.0	
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6.0	
		2025/07/04	National Federation of CPA Associations, R.O.C.	Analysis of Differences Between Enterprise Accounting Standards and the Latest FSC-Recognized IFRSs	3.0	
		2025/05/16	Chinese National Association of Industry and Commerce	The Development and Business Impact of Epoch-Making AI	3.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/05/12	Chinese National Association of Industry and Commerce	Corporate Governance – An Introduction to Asset Succession and Equity Succession	3.0	

Title	Name	Date	Organizer	Course Title	Training Hours	
					Single Course	Year Total
		2025/05/09	Taiwan Corporate Governance Association	Digital Manufacturing Development Strategy	3.0	
		2025/04/01	National Federation of CPA Associations, R.O.C.	Carbon Credit Trading and Assurance Process	3.0	
		2025/04/01	National Federation of CPA Associations, R.O.C.	International Development Trends in Carbon Credit Trading	3.0	
		2025/03/25	Taiwan Corporate Governance Association	How Directors and Supervisors Should Oversee Enterprise Risk Management and Crisis Management	3.0	
		2025/02/21	Taiwan Corporate Governance Association	Stainless Steel Business Strategic Planning and Sustainable Development	2.0	

In response to key trends in sustainable development and digital transformation, the Directors' continuing education programs focused on two core themes: sustainable governance and digital development. In the area of sustainable development, the Directors actively participated in courses related to sustainable finance, climate change, carbon credit markets, and energy transition, including the "2025 Cathay Sustainable Finance and Climate Change Summit Forum," "International Development Trends in Carbon Credit Trading," and "Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation," among others. In 2025, continuing education hours related to sustainability totaled 48 hours, accounting for 27.4% of the total continuing education hours. In the area of digital transformation, the Directors continued to enhance their knowledge of smart manufacturing, artificial intelligence, and data governance, with courses covering topics such as "Digital Manufacturing Development Strategy," "Practical Discussion on the Latest AI Development Trends and Risk Management Framework," and "Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization." In 2025, total continuing education hours related to digital development reached 59 hours, accounting for 33.6% of the total continuing education hours.

2. For the attendance of Board meetings by Directors, please refer to "II. Corporate Governance Report 3. Status of Corporate Governance."

3. Further education in corporate governance participated by the Company's managers (including President, Vice President, Managers of BUs, Accounting head, Finance head, etc.) in 2025:

As of December 31, 2025

Title	Name	Date	Organizer	Course Title	Training Hours	
President and concurrently General Manager of Commercial Real Estate Business Group	Fred Pan	2025/02/21	Taiwan Corporate Governance Association	Stainless Steel Business Strategic Planning and Sustainable Development	2.0	10.0
		2025/05/09	Taiwan Corporate Governance Association	Digital Manufacturing Development Strategy	3.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	
Executive Vice President and concurrently Head of Finance Division	C.C. Chen	2025/05/09	Taiwan Corporate Governance Association	Digital Manufacturing Development Strategy	3.0	8.0
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	
Head of Corporate Governance	Hueiping Lo	2025/02/13	Taiwan Institute for Sustainable Energy	39th TCCS Board Meeting and CEO Lecture	2.0	28.0
		2025/02/21	Taiwan Corporate Governance Association	Stainless Steel Business Strategic Planning and Sustainable Development	2.0	
		2025/03/21	Securities and Futures Institute	Sustainability Disclosure Seminar for Listed Companies	3.0	
		2025/04/24	Taiwan Institute for Sustainable Energy	40th TCCS Board Meeting and CEO Lecture	2.0	
		2025/05/09	Taiwan Corporate Governance Association	Digital Manufacturing Development Strategy	3.0	
		2025/05/16	Taiwan Corporate Governance Association	Digital Transformation Value Creation – Leading Change through Data-Driven Approaches and Opening Development Opportunities for AI Industrialization	2.0	
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6.0	
		2025/07/31	Taiwan Stock Exchange	2025 Summit for Strengthening Taiwan's Capital Market	3.0	
		2025/10/03	Taiwan Corporate Governance Association	Riding the Wave – Energy Infrastructure for Driving Sustainable Transformation	3.0	
		2025/10/17	Taiwan Institute for Sustainable Energy	41st TCCS Board Meeting and CEO Lecture	2.0	

Note: Effective December 1, 2025, the position of Head of Accounting Division was reassigned to Ms. Sophi Pan. As she has held the position for less than one year, the continuing education requirements for the chief accounting officer do not apply.

(8) Implementation Status of Internal Control System

1. Statement on Internal Control has been filed on the Market Observation Post System, MOPS. Please refer to the following steps to search in the website:

MOPS > Individual Company > Corporate Governance > Company Regulations/Internal Control > Public Announcement of Internal Control Representation
(<https://mops.twse.com.tw/mops/#/web/t06sg20>)

2. If CPAs are engaged to review the internal control system, their report shall be disclosed: None.

(9) In the most recent year, resolutions passed at the AGM and board meetings, as of the day the annual report was prepared.

The Company hosted its 2025 AGM on May 16, 2025 at the 1st Floor Multimedia Conference Room, No.15, Alley 168, Kingshan Road, Neihu District, Taipei City. The following decisions, with implementation details, were made during the meeting:

Matters to Be Recognized and Discussed:

Proposal 1

Proposal: Proposal to approve the Company's 2024 annual business report and financial statements.

Resolution: Approved by the voting results, with the number of consenting voting rights exceeding the statutory threshold.

Execution: The material information was announced on the MOPS on the date of the shareholders' meeting as a key resolution item.

Proposal 2

Proposal: Proposal to approve the Company's 2024 earnings distribution table.

Resolution: Approved by the voting results, with the number of consenting voting rights exceeding the statutory threshold.

Execution: The record date for dividend distribution was June 10, 2025, with cash dividends fully distributed on July 8, 2025 (NT\$0.5 per share).

Proposal 3

Proposal: Proposal to amend the Company's Articles of Incorporation.

Resolution: Approved by the voting results, with the number of consenting voting rights exceeding the statutory threshold.

Execution: The corporate amendment registration was completed in accordance with law and approved by the Ministry of Economic Affairs on June 16, 2025 under Letter No. Jing-Shou-Shang-Zi 11430077940. The amended provisions have been disclosed on the Company's website.

Proposal 4

Proposal: Proposal to amend the Company's Endorsement and Guarantee Procedures.

Resolution: Approved by the voting results, with the number of consenting voting rights exceeding the statutory threshold.

Execution: Related operations have been conducted in accordance with the amended procedures. The amended provisions have been disclosed on the MOPS and the Company's website.

Proposal 5

Proposal: Proposal to lift the non-competition restrictions for the Company's Directors under Article 209 of the Company Act.

Resolution: Approved by the voting results, with the number of consenting voting rights exceeding the statutory threshold.

Execution: The material information announcement was completed on the date of the shareholders' meeting.

Important resolutions adopted by 2025 Board meetings as of the day of this annual report

January 6, 2025 (20 th Term, 15 th Meeting)	
Key Resolution: Result:	Changes in accounting estimates relating to depreciation and amortization methods for machinery, equipment, and intangible assets of the Resources Business Group. Approved as proposed.
Key Resolution: Result:	The Company intends to participate, through its wholly-owned Luxembourg-based subsidiaries, Walsin Lihwa Europe S.à r.l. and MEG S.A., in the cash capital increase of its Italian subsidiary, Cogne Acciai Speciali S.p.A., in the amount of EUR 60.5 million. Approved as proposed.
Key Resolution: Result:	The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a revolving loan facility of USD 300 million to the Company, and a revolving loan facility of RMB 3.7 billion (or equivalent in USD) to the Company's PRC subsidiary, Walsin (China) Investment Co., Ltd. Approved as proposed.
Key Resolution: Result:	The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to extend a non-revolving loan facility of USD 175.75 million to its Indonesian subsidiary, PT. Sunny Metal Industry. Approved as proposed.
Key Resolution: Result:	The Company intends to conduct a cash capital increase with the issuance of new shares. Approved as proposed.
Key Resolution: Result:	Proposal to lift the non-competition restrictions for the Company's managers. Approved as proposed.
Key Resolution: Result:	Change of the Company's chief internal auditor. Approved as proposed.
February 21, 2025 (20 th Term, 16 th Meeting)	
Key Resolution: Result:	Proposal to approve the Company's 2024 annual business report and financial statements. Approved as proposed.
Key Resolution: Result:	Proposal to approve the Company's 2024 consolidated business report of affiliated companies and consolidated financial statements of affiliated companies. Approved as proposed.
Key Resolution: Result:	Proposal to approve the Company's 2024 earnings distribution table. Approved as proposed.
Key Resolution: Result: Recusal:	For the development of its submarine cable business and based on the need for plant construction and operations, the Company's subsidiary, Walsin Energy Cable System Co., Ltd., intends to obtain from the Company the right to jointly use the additionally leased A6-A land at Kaohsiung Port. Approved as proposed. Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao.
Key Resolution: Result:	Proposal to lift the non-competition restrictions for the Company's managers. Approved as proposed.
Key Resolution: Result:	Proposal to convene the Company's 2025 Annual General Shareholders' Meeting, to be held with video-assisted participation. Approved as proposed.
May 9, 2025 (20 th Term, 17 th Meeting)	
Key Resolution: Result:	Proposal to approve the Company's consolidated financial statements for Q1 2025. Approved as proposed.

Key Resolution: Result:	Proposal to lift the non-compete restrictions for the Company's managers. Approved as proposed.
July 14, 2025 (20 th Term, 18 th Meeting)	
Key Resolution: Result:	The Company's UK subsidiary, Special Melted Products Ltd., intends to undertake capital expenditure for the establishment of a new product line. Approved as proposed.
August 8, 2025 (20 th Term, 19 th Meeting)	
Key Resolution: Result:	Proposal to approve the Company's consolidated financial statements for the second quarter of 2025. Approved as proposed.
Key Resolution: Result:	The Company's Indonesian subsidiary, PT. Walsin Nickel Industrial Indonesia, and its Singapore subsidiary, Walsin Singapore Pte. Ltd., intend to respectively renew a one-year revolving loan facility of USD 30 million and a one-year non-revolving loan facility of USD 145 million to PT. Sunny Metal Industry, another Indonesian subsidiary of the Company. Approved as proposed.
Key Resolution: Result:	The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to renew a one-year non-revolving loan facility of USD 140.14 million to the Company's Luxembourg subsidiary, Walsin Lihwa Europe S.à r.l. Approved as proposed.
Key Resolution: Result: Recusal:	The Company intends to donate NT\$6.5 million to the Walsin Lihwa Sustainable Development Foundation. Approved as proposed. Yu-Lon Chiao, Yu-Cheng Chiao, Yu-Heng Chiao, and Yu-Chi Chiao.
November 7, 2025 (20 th Term, 20 th Meeting)	
Key Resolution: Result:	Proposal to approve the Company's consolidated financial statements for the third quarter of 2025. Approved as proposed.
Key Resolution: Result:	The Company intends to conduct a cash capital increase into Yantai Walsin Stainless Steel Co., Ltd. through Concord Industries Limited. Approved as proposed.
Key Resolution: Result:	Change of the Company's chief accounting officer. Approved as proposed.
January 23, 2026 (20 th Term, 21 st Meeting)	
Key Resolution: Result:	The Company intends to donate to the Walsin Lihwa Sustainable Development Foundation. Approved as proposed.
Key Resolution: Result:	The Company intends to inject EUR 70 million into its wholly-owned Luxembourg subsidiary, Walsin Lihwa Europe S.à r.l. Approved as proposed.
Key Resolution: Result:	The Company's Singapore subsidiary, Walsin Singapore Pte. Ltd., intends to extend a non-revolving loan facility of USD 216.75 million to its Indonesian subsidiary, PT. Sunny Metal Industry. Approved as proposed.
Key Resolution: Result:	The Company's Hong Kong subsidiary, Walsin International Investments Limited, intends to extend a revolving loan facility of USD 300 million to the Company, and a revolving loan facility of RMB 3.7 billion (or equivalent in USD) to the Company's PRC subsidiary, Walsin (China) Investment Co., Ltd. Approved as proposed.
Key Resolution: Result:	Proposal to lift the non-competition restrictions for the Company's managers. Approved as proposed.

Key Resolution: Result:	Change of the Company's managers. Approved as proposed.
February 26, 2026 (20 th Term, 22 nd Meeting)	
Key Resolution: Result:	Proposal to approve the Company's 2025 annual business report and financial statements. Approved as proposed.
Key Resolution: Result:	Proposal to approve the Company's 2025 consolidated business report of affiliated companies and consolidated financial statements of affiliated companies. Approved as proposed.
Key Resolution: Result:	Proposal to approve the Company's 2025 earnings distribution table. Approved as proposed.
Key Resolution: Result:	The Company intends to effect a merger of Nanjing Taiwan Trade Mart Management Co., Ltd. into Walsin (China) Investment Co., Ltd., which is held through the Company's subsidiary, Walsin Lihwa Holdings Limited. Approved as proposed.
Key Resolution: Result:	The Company intends to dispose of ordinary shares of Winbond Electronics Corporation. Approved as proposed.
Key Resolution: Result:	The Company intends to dispose of ordinary shares of Walton Advanced Engineering, Inc. Approved as proposed.
Key Resolution: Result:	Proposal to hold the Company's 2026 Annual General Meeting of Shareholders through video conferencing. Approved as proposed.
Key Resolution: Result:	Proposal to lift the non-competition restrictions for the Company's managers. Approved as proposed.

- (10) In the most recent year, as of the day the annual report was prepared, directors held different opinions (on record or with written statement) about important resolutions passed at Board meetings and the major contents are: None.

4. Information on CPAs' fees

Unit: NT\$ thousands

CPA Firm	CPA	Audit Period	Audit Fee	Non-Audit Fee	Total	Remarks
Deloitte Taiwan	Wen-Yea Shyu and Ko-Chang Wu	2025/01/01~2025/12/31	NT\$20,180	NT\$7,032	NT\$27,212	The non-audit fees were mainly for consulting services for the implementation of IFRS Sustainability Disclosure Standards.

- (I) Change of CPA firm and the audit fees paid in the year of the change are less than those paid in the previous year: Not applicable.
- (II) Audit fees paid in the current year are at least 10% less than those paid in the previous year: Not applicable.

5. Information on the replacement of CPAs: None.

6. Chairman, President, or managers responsible for financial or accounting affairs who worked for the firm to which the certifying CPA belongs or its affiliate in the most recent year: None.

7. Transfer and pledge of shares of the directors, managers and shareholders holding more than 10% of the company's shares

(I) Changes to the shares of the directors, managers and shareholders holding more than 10% of the company's shares:

(1) Share transfers: Please refer to the Market Observation Post System (MOPS) > Individual Company > Equity Changes / Securities Issuance > Equity Transfer Information Inquiry > Post-Event Filing Form for Changes in Insiders' Shareholdings

(https://mops.twse.com.tw/mops/#/web/query6_1)

(2) Changes in share pledge: Please refer to the Market Observation Post System (MOPS) > Individual Company > Equity Changes / Securities Issuance > Insider Pledge and Release of Pledge > Insider Pledge and Release of Pledge Announcements

(https://mopsov.twse.com.tw/mops/web/STAMAK03_1)

(II) Counterparties to share transfers who are related parties: None.

(III) Counterparties to share pledge who are related parties: None.

8. Information on relationships amongst the top ten shareholders and their relationships with spouses or relatives within the second degree of kinship

March 24, 2026

Name	Shareholding in Own Name		Shareholding by Spouse and Minor Children		Shareholding in Others' Names (Combined)		Among the Top 10 Shareholders, Name and Relationship of Those Who Are Related Parties, Spouses, or Relatives Within Second Degree of Kinship (Note 1)		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Winbond Electronics Corporation	270,000,782	6.09%	-	-	-	-	Chin-Xin Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	-
							HannStar Display Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are first-degree relatives	
Winbond Electronics Corporation Representative: Yu-Cheng Chiao	41,001,551	0.93%	19,502,428	0.44%	-	-	Chin-Xin Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	-
							HannStar Display Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are first-degree relatives	
Chin-Xin Investment Co., Ltd.	267,688,360	6.04%	-	-	-	-	Winbond Electronics Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	-
							HannStar Display Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	

Name	Shareholding in Own Name		Shareholding by Spouse and Minor Children		Shareholding in Others' Names (Combined)		Among the Top 10 Shareholders, Name and Relationship of Those Who Are Related Parties, Spouses, or Relatives Within Second Degree of Kinship (Note 1)		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Chin-Xin Investment Co., Ltd. Representative: Yu-Cheng Chiao	41,001,551	0.93%	19,502,428	0.44%			Winbond Electronics Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	
							HannStar Display Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
Rong Jiang Co., Ltd.	221,517,889	5.00%	-	-	-	-	-	-	-
TECO Electric and Machinery Co., Ltd.	210,332,690	4.75%	-	-	-	-	-	-	-
Investment account of LGT Bank (Singapore) under the custody of Business Department of Standard Chartered Bank	183,022,000	4.13%	-	-	-	-	-	-	Note 2
HannStar Display Corporation	137,074,951	3.09%					Winbond Electronics Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Chin-Xin Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
HannStar Display Corporation Representative: Yu-Chi Chiao	52,285,470	1.18%	244,033	0.01%			Winbond Electronics Corporation	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Chin-Xin Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are second-degree relatives	
							Patricia Chiao	The chairman of said corporate shareholder and this shareholder are second-degree relatives	

Corporate Governance Report

Name	Shareholding in Own Name		Shareholding by Spouse and Minor Children		Shareholding in Others' Names (Combined)		Among the Top 10 Shareholders, Name and Relationship of Those Who Are Related Parties, Spouses, or Relatives Within Second Degree of Kinship (Note 1)		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
							You Hsiang Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of said corporate shareholder and this corporate shareholder are first-degree relatives	
Patricia Chiao	120,755,040	2.73%	-	-	-	-	Winbond Electronics Corporation	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							Chin-Xin Investment Co., Ltd.	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							HannStar Display Corporation	The chairman of said corporate shareholder and this shareholder are second-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of said corporate shareholder and this shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of said corporate shareholder and this shareholder are first-degree relatives	
You Hsiang Investment Co., Ltd.	79,406,006	1.79%	-	-	-	-	Winbond Electronics Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Chin-Xin Investment Co., Ltd.	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							HannStar Display Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Patricia Chiao	The chairman of this corporate shareholder and said shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	
You Hsiang Investment Co., Ltd. Representative: Pai-Yung Hong	51,990,914	1.17%	-	-	-	-	Winbond Electronics Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Chin-Xin Investment Co., Ltd.	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							HannStar Display Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Patricia Chiao	The chairman of this corporate shareholder and said shareholder are first-degree relatives	
							Ching An Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	

Name	Shareholding in Own Name		Shareholding by Spouse and Minor Children		Shareholding in Others' Names (Combined)		Among the Top 10 Shareholders, Name and Relationship of Those Who Are Related Parties, Spouses, or Relatives Within Second Degree of Kinship (Note 1)		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Ching An Investment Co., Ltd.	79,278,592	1.79%	-	-	-	-	Winbond Electronics Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	-
							Chin-Xin Investment Co., Ltd.	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							HannStar Display Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Patricia Chiao	The chairman of this corporate shareholder and said shareholder are first-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	
Ching An Investment Co., Ltd. Representative: Pai-Yung Hong	51,990,914	1.17%	-	-	-	-	Winbond Electronics Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	-
							Chin-Xin Investment Co., Ltd.	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							HannStar Display Corporation	The chairman of said corporate shareholder and the chairman of this corporate shareholder are first-degree relatives	
							Patricia Chiao	The chairman of this corporate shareholder and said shareholder are first-degree relatives	
							You Hsiang Investment Co., Ltd.	The chairman of this corporate shareholder and the chairman of said corporate shareholder are the same person	
Yun Xing International Ltd.	79,004,990	1.78%	-	-	-	-	-	-	-

Note 1: Disclosure of relationship pursuant to rules indicated on the issuer's financial statement.

Note 2: The shareholder was a foreign fund account and inquiries have been made of its representative with relevant information requested: None.

Note 3: The shareholding ratios are rounded to the nearest hundredth percent.

9. The number of shares of the same investee held by the Company, its directors, managers and which the Company controls directly or indirectly, with the aggregate shareholding percentages

As of December 31, 2024; Units: Shares; %

Re-Investment Companies (Note 1)	Investment by the Company		Investment of directors, managers or businesses under their direct or indirect control		Combined Investment	
	Number of shares	Percentage	Number of shares	Percentage	Number of shares	Percentage
Walsin Lihwa Holdings Limited	2,730,393	100.00	-	-	2,730,393	100.00
Concord Industries Ltd.	331,498,375	100.00	-	-	331,498,375	100.00
Ace Result Global Limited	44,739,988	100.00	-	-	44,739,988	100.00
Min Maw Precision Industry Corp.	38,945,788	100.00	-	-	38,945,788	100.00
Hua Tuo Green Resources Co., Ltd.	1,828,287	100.00	-	-	1,828,287	100.00
Walsin Precision Technology Sdn. Bhd.	32,178,385	100.00	-	-	32,178,385	100.00
Walsin Singapore Pte. Ltd.	893,000,000	100.00	-	-	893,000,000	100.00
Walsin Europe S.a r.l.	12,000	100.00	-	-	12,000	100.00
PT Walsin Research Innovation Indonesia	20,930	99.67	70	0.33	21,000	100.00
Walsin America, LLC	Non-Stock Corporation	100.00	-	-	(Note 2)	100.00
Walsin Energy Cable System Co., Ltd.	270,000,000	90.00	-	-	270,000,000	90.00
Walsin Info-Electric Corp.	29,854,246	99.51	-	-	29,854,246	99.51
Chin-Cherng Construction Co.	529,955,805	99.22	-	-	529,955,805	99.22
PT. Walsin Lippo Industries	10,500	70.00	-	-	10,500	70.00
PT. Walsin Lippo Kabel	2,999,500	70.00	-	-	2,999,500	70.00
PT. Walsin Nickel Industrial Indonesia	500,000	50.00	420,000	42.00	920,000	92.00
Joint Success Enterprises Limited	21,344,562	49.05	22,175,438	50.95	43,520,000	100.00
Innovation West Mantewe Pte. Ltd.	3,780,020	20.00	-	-	3,780,020	20.00
Chin-Xin Investment Co., Ltd	179,468,270	37.00	64,126,135	13.22	243,594,405	50.22
Tsai Yi Corporation	49,831,505	33.97	12,070,677	8.23	61,902,182	42.20
Han-You Venture Capital Co., Ltd.	26,670,699	26.67	1,934,486	1.94	28,605,185	28.61
Winbond Electronics Corporation	995,000,540	22.11	384,625,580	8.55	1,379,626,120	30.66
Walton Advanced Engineering, Inc.	106,628,376	20.59	15,855,756	3.06	122,484,132	23.65
Walsin Technology Corporation	88,902,325	18.30	19,818,629	4.08	108,720,954	22.38

Note 1: These are investments by the Company that adopt the equity method of accounting.

Note 2: Walsin America, LLC is a non-stock corporation, with a paid-in capital of USD 81,652,107 as of December 31, 2025, which is wholly contributed by the Company.