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WONDERFUL HI-TECH CO., LTD.

2024 Annual Report

Printed on May 15, 2025

I. Spokesperson and Deputy Spokesperson of the Company:

Status	Spokesperson	Deputy Spokesperson
Name	Yu-Hsiu Hsu	Shu-Mei Huang
Title	Vice President	Manager of Financial Department
Telephone	(02) 2298-8033	(02) 2298-8033
Email	nancy.hsu@wontex.com.tw	wtc261@wontex.com.tw

II. Address and Telephone Number of Headquarter and Branch:

Headquarter and Factory: No. 17, Beiyuan Rd., Zhongli Industrial Park Service Center, Zhongli Dist., Taoyuan City

Telephone: (03) 452-7777

W u g u O f f i c e: No. 72, Wugong 6th Rd., Wugu Dist., New Taipei City

Telephone: (02) 2298-8033

Branch: None

III. Stock Transfer Institution:

Name: Transfer Agency Department of CTBC Bank Co., Ltd.

Address: 5F., No. 83, Sec. 1, Chongqing S. Rd., Zhongzheng Dist., Taipei City, Taiwan

Telephone: (02)6636-5566

Website: <https://ecorp.chinatrust.com.tw/cts/index.jsp>

IV. Certified Public Accountant for Financial Statement of Most Recent Year:

Certified Public Accountant (CPA): Shu-Chung Chang ,Po-Chuan Lin

Accounting Firm: PricewaterhouseCoopers (PwC) Taiwan

Address: 27F., No.333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City 110, Taiwan

Telephone: (02)2729-6666

Website: <https://www.pwc.tw>

V. Name of any exchanges where the company's securities are traded offshore: (None)

Method for accessing information on said offshore securities: Market Observation Post System (MOPS) website

Website: <https://mops.twse.com.tw>

VI. Company Website: www.wontex.com

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One. Letter to Shareholders

I. 2024 Business Report

(I) Looking back at year 2024, the external environment was highly uncertain, but WONDERFUL HI-TECH's revenue and profits were both the second best performance in history. The market conditions are as follows:

1. The U.S. market has entered an interest rate cut cycle, leading to the gradual launch of commercial construction projects.
2. Shipments of low-orbit satellite-related products increased.
3. The Chinese market is gradually recovering.
4. Other Asian markets are experiencing stable growth, with India showing particularly strong performance.
5. As many factories relocate to Southeast Asia, there is rising demand for electrical wires driven by factory construction needs.

WONDERFUL HI-TECH continues to expand the production base of its Southeast Asian factories and is also establishing service bases close to clients, integrating products to directly serve end customers. The final revenue for the full year of 2024 is 8.1 billion, with both revenue and profit growing.

(II) The 2024 business result report of the Company is as follows:

Unit: NT\$ thousand

Item \ Year	2024	2023	Increase (decrease) %
Operating revenue	8,138,914	6,518,035	24.87
Gross profit	1,381,337	960,310	43.84
Profit margin %	16.97	14.73	15.21
Net income before tax	581,188	379,451	53.17

(III) Financial Revenue/Expenditure and Profitability Analysis

Debt ratio (debt/total assets): 48.19%

Current ratio (current assets/current liabilities): 162.33%

Return on shareholders' equity (net profit after tax/average net shareholders equity): 11.85%

Net profit margin (net profit after tax/net operating revenue): 4.73%

Earnings per share (net profit after tax/weighted average number of issued shares): NT\$2.28

(IV) Research and Development Status

The research and development expenses were NT\$57.97 million in 2024. As of Q1 this year, NT\$15.71 million has been invested in R&D. For 2025, Wonderful Group technology and R&D plans will focus on high-speed transmission, weather-resistant cables, environmentally friendly materials and new energy applications, and continue to promote global certification standards to ensure that products meet market demand and regulatory requirements, in order to enhance corporate competitiveness and expand market presence.

II. 2025 Business Plan

(I) 2025 Outlook

1. Global central banks continue to cut interest rates.
2. New U.S. administration raises uncertainty over tariffs.

3. AI and the Musk effect have huge business opportunities.
4. Supply chain order transfer effect continues.
5. Rapid development of emerging markets.

In response to the issues of global fragmented supply chains and tariffs, Wonderful 's management team continues to flexibly adapt with its global layout, provide close supply to customers, and continue to integrate overseas factories to leverage its leading advantages in Southeast Asian factories. In addition, the Wantai team is also actively operating in the European, Middle Eastern and Indian markets. In addition to accelerating regional product certification, it is also redeploying business marketing resources to gain Wantai exposure. The Middle East and Indian markets are more price sensitive and these markets are mainly supplied by Chinese factories, using Wantai quality and Chinese costs to cope with competitive emerging markets.

(II) Future Company Development Strategy

1. Product development:
 - A. Focus on the development of products required by the network/ High-speed computing /residential/electric car/robotics/green energy/healthcare industry.
 - B. Continue to develop and apply cables with special materials.
 - C. In response to the needs of industrial plant construction, we increased the development of industrial lines.
 - D. Integrate the production capabilities and equipment resources of each factory to develop new products and new lines.
 - E. Collaborate with customers to develop new products and increase sales and market share.
2. Production planning:
 - A. Expand the Southeast Asian market planning, continuously improve production capacity and expand production cable types.
 - B. Dongguan Plant continues to expand the local sales and transforms from manufacturing in China to deep-rooted business development of the Chinese market.
 - C. Replace Taiwan Plant's old equipments, and develop it into a cable research and development center.
 - D. Capacity assessment planning in emerging markets.
3. Industrial chain transfer:
 - A. Target key development industries: space industry/data center/ electric vehicle / Internet of Things/green energy.
 - B. Seizing the opportunity of industrial chain transfer, factories in Thailand and Vietnam accept customer opportunities from China to Southeast Asia for development.
 - C. Expand North American operations and supply centers.
4. Market planning:
 - A. Deeply cultivate existing markets: North America and Southeast Asia
 - B. Develop new markets: Europe 、 Middle East, South Asia.
 - C. Reduce dependence on the single market

(III) Sales Volume Forecast for Next Year

Product item	2025 sales volume forecast (thousand meters)
LAN cables	265,422
Electronic cables	892,768
Automobile wires	391,780
E-Beam Wire	109,035
High temperature wires	32,676
Paige Cables	28,544
Power cables	19,532
Computer cables	6,780
Others	201,715
Total	1,948,252

We wish all shareholders all the best.

Sincerely,

Chairman Ming-Lieh Chang

Two. Corporate Governance Report

I. Information of Directors, President, Vice Presidents, Associate Vice Presidents, Managers of Departments and Branches

(I) Director Information (1):

April 7, 2025

Title	Nationality or place of registration	Name	Gender Age	Date of election (appointment) date	Term of office	Date of first election and job assumption	Shareholding when elected		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Chairman	Taiwan	Ming-Lieh Chang	Male 71~80 years old	2022.6.8	3 years	1978.6.19	11,009,911	6.83	11,950,911	7.01	1,145,748	0.67	0	0	John's University Chairman of Wanshih Electronic Co., Ltd.	Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Chairman of Wonderful Photoelectricity (Dongguan) Co., Ltd. Director of Wonderful Holding (Cayman) Co., Ltd. Director of Wonderful International (Cayman) Co., Ltd. Director of Wonderful Holding (Thailand) International Co., Ltd. Chairman of Thai Wonderful Wire Cable Co., Ltd. Chairman of Wonderful Photoelectricity Co., Ltd. Chairman of Vietnam Wonderful Wire Cable Co., Ltd. Corporate Director Representative of Wanshih Electronic Co., Ltd. Chairman of Wan Shih (Hong Kong) Co., Ltd. Director of Suzhou Wanshih Electronic Element Co., Ltd. Director of ASAHI BEST BASE SDN.BHD Director of PT Asahi Best Base Indonesia Chairman of ABA Industry Inc. Chairman of Inga Nano Technology Co., Ltd. Chairman of ACTife Hi-Tech Co., Ltd.	Director Director	Ming-Hua Chang Cheng-Po Chang	Brothers Father-son	. Note
Vice Chairman	Taiwan	Ming-Hua Chang	Male 81~90 years old	2022.6.8	3 years	1978.6.19	1,924,605	1.19	1,925,605	1.13	886,017	0.52	0	0	National Pingtung University of Science and Technology Vice Chairman of Wonderful Hi-Tech Co., Ltd.	Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Director of Wonderful Holding (Thailand) Co., Ltd. Director of Thai Wonderful Wire Cable Co., Ltd.	Chairman	Ming-Lieh Chang	Brothers	

Title	Nationality or place of registration	Name	Gender Age	Date of election (appointment) date	Term of office	Date of first election and job assumption	Shareholding when elected		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Taiwan	Cheng-Po Chang	Male 41~50 years old	2022.6.8	3 years	2004.6.21	1,540,443	0.96	950,443	0.56	179,009	0.10	800,000	0.47	Chihlee University of Technology Vice Factory Director of Wonderful Hi-Tech Co., Ltd. Head of Operation of ABA Industry Inc.	Vice President of the Company Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Director of Wonderful Photoelectricity (Dongguan) Co., Ltd. Director of Wonderful Photoelectricity Co., Ltd. Director of Vietnam Wonderful Wire Cable Co., Ltd. Director of Yi-Tai Technology Co., Ltd. Director and Head of Operation of ABA Industry Inc. Chairman of Mei Ming Investment Co., Ltd. Director of Inga Nano Technology Co., Ltd. Chairman of Xuanheng Investment (Co., Ltd.)	Chairman	Ming-Lieh Chang	Father-son	
Director	Taiwan	Lung-Chih Chung	Male 51~60 years old	2022.6.8	3 years	2007.6.13	348,246	0.22	348,246	0.20	42	0.00	0	0	STRAYER COLLEGE U.S.A. Director of Wonderful Hi-Tech Co., Ltd.	President's Special Assistant and Sales Manager of Fu San Machinery Co., Ltd.	None	None	None	

Title	Nationality or place of registration	Name	Gender Age	Date of election (appointment) date	Term of office	Date of first election and job assumption	Shareholding when elected		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Taiwan	Kuei-Sen Huang	Male 71~80 years old	2022.6.8	3 years	2010.6.8	0	0.00	42,000	0.02	0	0.00	0	0	MBA, Harvard University U.S.A. Master of Mechanical Engineering, South Dakota School of Mines and Technology U.S.A., Bachelor of Mechanical Engineering, Osaka University Japan Qualified 1969 national advanced examination in mechanical engineering, qualified 1969 professional mechanical engineer examination, qualified US national engineer examination President of Amphenol Taiwan Corporation and Korean FCI Group President of Full Rise Electronic Co., Ltd.	Chairman of UJU Electronics International Inc Chairman of Vericon Co., Ltd.	None	None	None	
Independent Director	Taiwan	Ching-Feng Sun	Male 61~70 years old	2022.6.8	3 years	2010.6.8	0	0.00	10,000	0.01	0	0.00	0	0	MBA, University of Michigan USA Master of Material Science, Wayne State University USA Department of Materials and Mineral Resources Engineering, National Taipei University of Technology R&D Team Leader, Prime Optical Fiber Corporation Director of Asia Technology Center, Emerson Electric Company Financial Analysis of United Tech-Carrier Assistant Vice President of Chengxin Venture Capital President of Shuchengfeng /Shengda / Kangqun Venture Capital	President of SAGA Unitek Ventures Chairman of Fitek Photonics Corporation Independent Director of Tah Tong Textile Co., Ltd. Supervisor of Pixon Technologies Corporation Supervisor of Taiwan Venture Capital Association Independent Director of Hua Eng Wire & Cable Co., Ltd. Independent Director of Chicony Power Technology Co., Ltd.	None	None	None	

Title	Nationality or place of registration	Name	Gender Age	Date of election (appointment) date	Term of office	Date of first election and job assumption	Shareholding when elected		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Taiwan	Shih-Yang Chen	Male 61~70 years old	2022.06.08	3 years	2022.06.08	0	0.00	0	0.00	201	0.00	0	0	Department of Accounting, Soochow University. Chairman of the Taxation Committee and Chairman of the Enterprise and Intangible Assets Evaluation Committee of the National Federation of Certified Public Accountants of the Republic of China. Chairman of the Regulatory Affairs Committee of Taipei CPA Association. Tax Assistant of Acer Computer Co., Ltd.	Responsible Person of Taipei Office, Zhongshan Accounting Firm. Director of Taiwan Chinsan Electronic Industrial Co., Ltd. Director of Hsin Kuang Steel Co., Ltd. Independent Director of Dahua Construction Co., Ltd. Member of the Taxpayer Rights Protection Advisory Committee of the Ministry of Finance. Deputy Editor-in-Chief of Yuedan Finance and Taxation Practice Review Monthly. Director of Yeongcheon Land Administration Office.	None	None	None	
Independent Director	Taiwan	Chun-Chi Yang	Female 51~60 years old	2022.06.08	3 years	2022.06.08	0	0.00	0	0.00	0	0.00	0	0	PhD., Department of Business Administration, National Taiwan University. Director of International Education, Director of Human Resources, and Director of the Department of Business Administration, Fu Jen Catholic University.	Distinguished Academic Professor, Department of Business Administration, Fu Jen Catholic University. Director of the Center for Sustainable Development and Management, Fu Jen Catholic University. Shengde International Co., Ltd. Independent Director/Audit Committee Member/Remuneration Committee Member. Independent Director/Audit Committee Member/Remuneration Committee Member of Jiemin KY Co., Ltd. Juyang Industrial Co., Ltd. Compensation Committee Member.	None	None	None	

Note: Where the Company's Chairman and President or equivalent job position (highest managerial officer) refer to the same individual, or being spouse or first-degree relative of each other, it is necessary to explain the reason and relevant information on the reasonability, necessary and responsive measures (such as the method of increase of independent director seats, a majority of directors without concurrent job position of employee or managerial officer etc.) :

The Chairman and the General Manager of the company are first-degree relatives. This arrangement is made in consideration of the second-generation succession plan for the company. To address this, the company has appointed an additional independent director, resulting in a total of four independent directors. Furthermore, the majority of directors (7 out of 8 directors) are not concurrently serving as employees or executives.

Director Information (2)

I. Disclosure of professional qualification of directors and independence of independent directors:

Condition Name	Professional qualification and experience (Note 1)	Independence status (Note 2)	Number of companies for adjunct independent directors of other public offering companies
Ming-Lieh Chang	Equipped with more than five years of working experience necessary for the company business, and previously assumed the positions of Chairman of Wonderful Hi-Tech Co., Ltd. and Chairman of Wanshih Electronic Co., Ltd, and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. The member is not elected due to government agency, juristic person or their representative acting as shareholders described in Article 27 of the Company Act. 	0
Ming-Hua Chang	Equipped with more than five years of working experience necessary for the company business, and previously assumed the position of Vice Chairman of Wonderful Hi-Tech Co., Ltd., and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. Not a director (managing director), supervisor (managing supervisor) or employee of other company or institution being the same person holding the position of Chairman, President or equivalent position in the Company or a spouse thereof. The member is not elected due to government agency, juristic person or their representative acting as shareholders described in Article 27 of the Company Act. 	0
Cheng-Po Chang	Equipped with more than five years of working experience necessary for the company business, and presently assuming the position of Director of Wonderful Hi-Tech Co., Ltd., and presently acting as the Vice President and CEO of the Company, and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> Not a director, supervisor or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or of a corporate shareholder that ranks among the top five in shareholdings, or of a proxy appointed according to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. Not a director (managing director), supervisor (managing supervisor) or employee of other company or institution being the same person holding the position of Chairman, President or equivalent position in the Company or a spouse thereof. The member is not elected due to government agency, juristic person or their representative acting as shareholders described in Article 27 of the Company Act. 	0

Lung-Chih Chung	Equipped with more than five years of working experience necessary for the company business, and presently assuming the position of President's Special Assistant and Sales Manager of Fu San Machinery Co., Ltd., and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> 1. Not an employee of the Company or any of its affiliates. 2. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. 3. Not a director, supervisor or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or of a corporate shareholder that ranks among the top five in shareholdings, or of a proxy appointed according to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. 4. Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. 5. Not a director (managing director), supervisor (managing supervisor) or employee of other company or institution being the same person holding the position of Chairman, President or equivalent position in the Company or a spouse thereof. 6. The member is not a director, supervisor, officer, or shareholder holding 5% or more of the shares of a specified company or institution that has a financial or business relationship with the Company. 7. Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the Company or any affiliate of the Company, or that provides commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company for which the provider in the past two years has received compensation, or a spouse thereof; 8. The members is not of the relationship of spouse or relative within second degree of kinship with other directors. 9. The member is not elected due to government agency, juristic person or their representative acting as shareholders described in Article 27 of the Company Act. 	0
Kuei-Sen Huang	Equipped with more than five years of working experience necessary for the company business, qualified for the national advanced examination in mechanical engineering and professional engineer examination for mechanical engineer, and presenting assuming the positions of Chairman of UJU Electronics International Inc. and Vericon Co., Ltd., and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> 1. Not an employee of the Company or any of its affiliates. 2. Not a director or supervisor of the Company or any of its affiliates. 3. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. 4. Not a managerial officer listed in the preceding Subparagraph 1 or a spouse, relative within second degree of kinship or direct blood relative within third degree of kinship of personnel listed in the preceding Subparagraphs 2 and 3. 	0
Ching-Feng Sun	Equipped with more than five years of working experience necessary for the company business, and presently assuming the positions of Chairman of Fitek Photonics Corporation and President of SAGA Unitek Ventures, and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	<ol style="list-style-type: none"> 5. Not a director, supervisor or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or of a corporate shareholder that ranks among the top five in shareholdings, or of a proxy appointed according to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. 	3

Shih-Yang Chen	Equipped with more than five years of working experience necessary for the company business, equipped with the expertise in accounting, finance and taxation, and presently assuming the position of CPA and responsible person of Taipei Office of Changshan Accounting Firm, and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	6. Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. 7. Not a director (managing director), supervisor (managing supervisor) or employee of other company or institution being the same person holding the position of Chairman, President or equivalent position in the Company or a spouse thereof. 8. The member is not a director, supervisor, officer, or shareholder holding 5% or more of the shares of a specified company or institution that has a financial or business relationship with the Company.	1
Chun-Chi Yang	Equipped with more than five years of working experience necessary for the company business, and present assuming the position of professor and department director of Department of Business Administration, Fu Jen Catholic University, and not being subject to any conditions defined in the subparagraphs of Article 30 of the Company Act.	9. Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the Company or any affiliate of the Company, or that provides commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company for which the provider in the past two years has received compensation, or a spouse thereof; 10. The members is not of the relationship of spouse or relative within second degree of kinship with other directors. 11. The member is not elected due to government agency, juristic person or their representative acting as shareholders described in Article 27 of the Company Act.	2

Note 1: Professional qualification and experience: It describes the professional qualification and experience of individual director and supervisor. For a director of the audit committee member and equipped with accounting or financial expertise, it is necessary to describe his/her accounting or financial background and working experience. In addition, explanation on whether there is any condition specified in Article 30 of the Company Act shall be provided.

Note 2: Independent directors complying with independence status, including but not limited to whether director of the company, his/her spouse, relative within second degree of kinship acts as director, supervisor or employee of the Company or its affiliates; number of company shares held and holding percentage of the director, spouse, relative within second degree of kinship (or under the name of others); whether he or she acts as director, supervisor or employee of company having special relationship with the Company (please refer to the provisions of Subparagraphs 5~8 of Paragraph 1 of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); remuneration amount collected for providing corporate commerce, legal, finance or accounting service to the Company or its affiliates in the most recent two years.

II. Diversity and independence of board of directors:

(I) Diversity of board of directors:

According to Article 3 of the “Regulations for Election of Directors” of the Company, the overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration, and appropriate policy on diversity based on the Company's business operations, operating dynamics, and development shall be established and executed thoroughly. The board members of the Company are equipped with professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience, such that they are able to provide professional opinions in order to improve the operation and management performance of the Company.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. Operational judgment ability.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis handling ability.

5. Knowledge of the industry.
6. International market perspective.
7. Leadership.
8. Decision-making ability.

If the number of directors of the same gender on the board of directors of a listed company does not reach one-third, the reasons and measures planned to be taken to improve the gender diversity of directors shall be stated: The current gender distribution of the board members of the Company is 7 male directors and 1 female director, and female directors account for 12.5% of all directors. The reason why the number of female directors does not reach one-third is that it is difficult to find talents in professional fields in a short period of time due to the characteristics of the company's industry. However, the Company plans to add one female director when electing the 17th board of directors in 2025, and will continue to actively increase the number of female directors in the future to implement the policy of gender diversity of directors.

Implementation status of specific management goal for diversity of board members is as follows:

Diverse Core Item Management Goal / Director Name	Gender	Age	Nationality	Independent director with term of office exceeding three terms	Operational judgment ability	Accounting and financial analysis ability	Business management ability	Crisis handling ability	Knowledge of the industry.	International market perspective	Leadership	Decision-making ability	Marketing
Ming-Lieh Chang	Male	71~80 years old	R.O.C.		V	V	V	V	V	V	V	V	V
Ming-Hua Chang	Male	81~90 years old			V	V	V	V	V	V	V	V	V
Cheng-Po Chang	Male	41~50 years old			V	V	V	V	V	V	V	V	V
Lung-Chih Chung	Male	51~60 years old			V	V	V	V		V	V	V	V
Kuei-Sen Huang	Male	71~80 years old		V	V	V	V	V		V	V	V	V
Ching-Feng Sun	Male	61~70 years old		V	V	V	V	V		V	V	V	V
Shih-Yang Chen	Male	61~70 years old			V	V	V	V		V	V	V	
Chun-Chi Yang	Female	51~60 years old			V	V	V	V		V	V	V	

(II) Independence of board of directors:

The Company has established the "Regulations for Election of Directors" according to Articles 21 and 41 of the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies". The selection of independent directors complies with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and the election of directors of the Company adopts the candidate nomination system and the cumulative voting system.

There are a total 8 board members for the present term of office of the Company, including 4 independent directors, accounting for 50% of the total number of directors. There is one general director and 3 directors equipped with the employee status, accounting for 50% of the total number of directors. There are 7 directors among total of 8 directors, exceeding the majority of directors, not concurrently acting as employees or managerial officers. All directors and independents are not subject to matters described in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

Status of directors having the relationship of spouse or relative within second degree of kinship with other directors (please refer to Director Information (1) on pages 8~11 for details)

(II) Information of President, Vice President, Associate Vice President, Supervisors of Departments and Branches:

April 14, 2024

Title	Nationality	Name	Gender	Date of election (appointment) date	Shareholding		Holding of shares by spouse, underage children		Shareholding by nominee arrangement		Main Educational Background (Experience)	Current adjunct positions at other companies	Manager with relationship of spouse or within second degree of kinship			Remarks
					Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %			Title	Name	Relationship	
President	Taiwan	Cheng-Ya Chang	Male	2024.01.01	160,613	0.09	327,401	0.19	1,070,000	0.63	Department of Business Administration, National Central University Executive Vice President of Wire and Cable Business Unit, Wonderful Hi-Tech Co., Ltd. Vice President of Thai Wonderful Wire Cable Co., Ltd.	Director of Thai Wonderful Wire Cable Co., Ltd. Director of Wonderful Holding (Thailand) International Co., Ltd. Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Director of Vietnam Wonderful Wire Cable Co., Ltd. and Wonderful Photoelectricity Dongguan Director of Shanghai Elitech Technology Co., Ltd. Director of Mei Ming Investment Co., Ltd. Chairman of Yayi Investment Co., Ltd.	Chairman Vice President	Ming-Lieh Chang Cheng-Po Chang	Father-son Brothers	Note
Vice President	Taiwan	Cheng-Po Chang	Male	2024.01.01	950,443	0.56	179,009	0.10	800,000	0.47	Chihlee University of Technology Vice Factory Director of Wonderful Hi-Tech Co., Ltd. Head of Operation of ABA Industry Inc.	Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Director of Wonderful Photoelectricity (Dongguan) Co., Ltd. Director of Wonderful Photoelectricity Co., Ltd. Director of Vietnam Wonderful Wire Cable Co., Ltd. Director of Yi-Tai Technology Co., Ltd. Director and Head of Operation of ABA Industry Inc. Chairman of Mei Ming Investment Co., Ltd. Director of Inga Nano Technology Co., Ltd. Chairman of Xuanheng Investment (Co., Ltd.)	Chairman e President	Ming-Lieh Chang Cheng-Ya Chang	Father-son Brothers	

Title	Nationality	Name	Gender	Date of election (appointment) date	Shareholding		Holding of shares by spouse, underage children		Shareholding by nominee arrangement		Main Educational Background (Experience)	Current adjunct positions at other companies	Manager with relationship of spouse or within second degree of kinship			Remarks
					Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %			Title	Name	Relationship	
Vice President	Taiwan	Yu-Hsiu Hsu	Female	2022.07.01	146,000	0.09	0	0	0	0	Business Administration Class of Senior Officer Enterprise Master Program, National Central University CFO of Wanshih Electronic Co., Ltd. Manager of General Management Division, Wonderful Hi-Tech Co., Ltd.	Director of Wonderful Photoelectricity Co., Ltd Supervisor of Suzhou Wanshih Electronic Element Co., Ltd. Supervisor of Wan Shih (Hong Kong) Co., Ltd. Director of Le Hao International Co., Ltd. Director of Le Hao Co., Ltd. Supervisor of Wonderful Photoelectricity (Dongguan) Co., Ltd.	None	None	None	
Vice President	Taiwan	Ming-Yuan Hsieh	Male	2024.01.01	132,000	0.08	0	0	0	0	Department of Mechanical Engineering, Datong Institute of Technology	President and Director of Thai Wonderful Wire Cable Co., Ltd.	None	None	None	

Note: Where the President or equivalent job position (highest managerial officer) and the Chairman refer to the same individual, or being spouse or first-degree relative of each other, it is necessary to disclose the reason and relevant information on the reasonability, necessary and responsive measures (such as the method of increase of independent director seats, a majority of directors without concurrent job position of employee or managerial officer etc.) :

The Chairman and the General Manager of the company are first-degree relatives. This arrangement is made in consideration of the second-generation succession plan for the company. To address this, the company has appointed an additional independent director, resulting in a total of four independent directors. Furthermore, the majority of directors (7 out of 8 directors) are not concurrently serving as employees or executives.

II. Remuneration Paid to Directors, President and Vice Presidents, etc., in the Most Recent Fiscal Year:

(I) 1. Remuneration of Directors and Independent Directors (Individual disclosure of name and remuneration method)

Unit: NT\$ thousand

Title	Name	Remuneration of directors								Total of Four Items of A+B+C+D as a Percentage of Net Income		Relevant compensation received by adjunct employees								Total of Seven Items of A+B+C+D+E+F+G as a Percentage of Net Income		Compensation from investees or parent company other than subsidiaries received
		Remuneration (A)		Retirement Pension (B) (Note 2)		Remuneration of Directors (C) (Note 1)		Expenses for execution of business (D)				Salary, bonus and special disbursement (E)		Retirement Pension (F) (Note 2)		Employees' remuneration (G) (Note 1)						
		The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company		All companies listed in the financial statements		The Company	All companies listed in the financial statements	
																Cash amount	Stock amount	Cash amount	Stock amount			
Chairman	Ming-Lieh Chang	2,781	2,781	0	0	2,262	2,262	30	30	5,073 1.42%	5,073 1.42%	3,364	5,677	313	313	0	0	0	0	8,750 2.44%	11,063 3.09%	1,832
Vice Chairman	Ming-Hua Chang	2,414	2,414	0	0	986	986	30	30	3,430 0.96%	3,430 0.96%	3,018	3,018	266	266	0	0	0	0	6,714 1.87%	6,714 1.87%	None
Director	Lung-Chih Chung	0	0	0	0	747	747	25	25	772 0.22%	772 0.22%	0	0	0	0	0	0	0	0	772 0.22%	772 0.22%	None
Director	Cheng-Po Chang	0	0	0	0	986	986	25	25	1,011 0.28%	1,011 0.28%	5,636	5,636	106	106	496	0	496	0	7,249 2.02%	7,249 2.02%	None
Independent Director	Kuei-Sen Huang	410	410	0	0	641	641	90	90	1,141 0.32%	1,141 0.32%	0	0	0	0	0	0	0	0	1,141 0.32%	1,141 0.32%	None
Independent Director	Ching-Feng Sun	390	390	0	0	747	747	90	90	1,227 0.34%	1,227 0.34%	0	0	0	0	0	0	0	0	1,227 0.34%	1,227 0.34%	None
Independent Director	Shih-Yang Chen	390	390	0	0	641	641	30	30	1,061 0.30%	1,061 0.30%	0	0	0	0	0	0	0	0	1,061 0.30%	1,061 0.30%	None
Independent Director	Chun-Chi Yang	390	390	0	0	747	747	30	30	1,167 0.33%	1,167 0.33%	0	0	0	0	0	0	0	0	1,167 0.33%	1,167 0.33%	None
1. Please describe the payment policy, system, standard and structure for remuneration of independent directors, and explain the relationship with the remuneration payment according to the job duties handled, risks and time invested, etc.: When the directors of the Company perform job duties of the Company, regardless whether the Company is operating at a profit or loss, the Company may pay remuneration, and the board of directors is authorized to determine the remuneration according to their participation level and contribution value to the operation of the Company along with the consideration of the standard adopted in the same industry. In addition, transportation allowance may also be paid. When the Company has a surplus earning, remuneration is further distributed according to Article 26 of the Articles of Incorporation of the Company. 2. In addition to the disclosure of the table above, , the remuneration collected in by directors of the Company for providing services (such as acting as non-employee consultant of the parent company/companies/investees indicated in the financial report): None.																						

Note 1: The 2024 surplus earning of the Company has not yet been resolved by the shareholders' meeting for distribution, and the remunerations of directors and employees refer to the proposed amount approved by the board of directors.

Note 2: It refers to the amount of retirement pension appropriated and recognized as expenditure.

2. Remuneration of supervisors: Since the Company has established the Audit Committee in replacement of the supervisors, this part is not applicable.

3. Remuneration of President and Vice Presidents (summary according to class interval and name disclosure method)

Unit: NT\$ thousand

Title	Name	Salary (A)		Retirement Pension (B) (Note 2)		Bonus and special disbursement (C)		Employees' remuneration (D) (Note 1)				Total of Four Items of A+B+C+D as a Percentage of Net Income		Compensation from investees or parent company other than subsidiaries received
		The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company		All companies listed in the financial statements		The Company	All companies listed in the financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Cheng-Ya Chang	6,831	6,831	398	398	12,700	14,563	1,448	0	1,448	0	21,377 5.97%	23,240 6.49%	0
Vice President	Cheng-Po Chang													
Vice President	Yu-Hsiu Hsu													
Vice President	Hsieh Ming Yuan													

Remuneration bracket

Payment to individual President and Vice Presidents, remuneration bracket	Name of President and Vice President	
	The Company	Parent Company and All Invested Enterprises (Note 3)
Under NT\$ 1,000,000	0	0
NT\$ 1,000,000 (inclusive)~NT\$ 2,000,000 (exclusive)	Hsieh Ming Yuan	Hsieh Ming Yuan
NT\$ 2,000,000 (inclusive)~NT\$ 3,500,000 (exclusive)	0	0
NT\$ 3,500,000 (inclusive)~NT\$ 5,000,000 (exclusive)	0	0
NT\$ 5,000,000 (inclusive)~NT\$ 10,000,000 (exclusive)	Cheng-Po Chang 、Cheng-Ya Chang Yu-Hsiu Hsu	Cheng-Po Chang 、Cheng-Ya Chang Yu-Hsiu Hsu
NT\$ 10,000,000 (inclusive)~NT\$ 15,000,000 (exclusive)	0	0
NT\$ 15,000,000 (inclusive)~NT\$ 30,000,000 (exclusive)	0	0
NT\$ 30,000,000 (inclusive)~NT\$ 50,000,000 (exclusive)	0	0
NT\$ 50,000,000 (inclusive)~NT\$ 100,000,000 (exclusive)	0	0
Above NT\$100,000,000	0	0
Total	4	4

Note 1: The 2024 surplus earning of the Company has not yet been resolved by the shareholders' meeting for distribution, and the remuneration of employees refers to the proposed amount approved by the board of directors.

Note 2: It refers to the amount of retirement pension appropriated and recognized as expenditure.

Note 3: Remunerations of all companies and all investees included in the financial statements

4. Remuneration of managerial officers of top five highest remuneration of TWSE/TPEX listed company (individual disclosure of name and remuneration method)

Note: Where a TWSE/TPEX listed company is subject to the conditions of (1) operating loss after tax indicated in the parent company only or individual financial report in the most recent three years or (2) corporate governance evaluation result of the most recent year indicating the last class, or subject to change of transaction method, suspension of trading, termination of listing at TWSE/TPEX, or any matter considered by the corporate governance evaluation committee to be unacceptable for evaluation for the most recent year or up to the printing date of the annual report, it is necessary to individually disclose the information on the remuneration of managerial officers of top five highest remuneration.

Title	Name	Salary (A)		Retirement Pension (B)		Bonus and special disbursement (C)		Employees' remuneration (D)				Total of Four Items of A+B+C+D as a % of Net Income (%)		Compensation from investees or parent company other than subsidiaries received
		The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company	All companies listed in the financial statements	The Company		All companies listed in the financial statements		The Company	All companies listed in the financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
The Company has reached the disclosure standard; therefore, it is not applicable.														

(II) Name of Managerial Officers for Distribution of Employees' Remuneration and Distribution Status December 31, 2024; NT\$ thousand

Title		Name	Stock amount	Cash amount	Total	Ratio of Total to Net Income (%)
Managerial officers	President	Cheng-Ya Chang	0	1,448	1,448	0.40
	Vice President	Cheng-Po Chang				
	Vice President	Yu-Hsiu Hsu				
	Vice President	Hsieh Ming Yuan				

Note: The 2024 surplus earning of the Company has not yet been resolved by the shareholders' meeting for distribution, and the remuneration of employees refers to the proposed amount approved by the board of directors.

(III) An analysis of the total remuneration paid to the Company's directors, the President, and Vice Presidents by the Company and all companies in the parent company only or individual financial statements as a percentage of the net income after tax in the standalone financial report for the most recent two years, and a description of the remuneration policy, standard, and package, the procedure for determining the remuneration, and the association between business performance and future risks:

Unit: NT\$ thousand

Title	2024				2023			
	Total remuneration paid		As a percentage of net come %		Total remuneration paid		As a percentage of net come %	
	The Company	All companies in the consolidated statements	The Company	All companies in the consolidated statements	The Company	All companies in the consolidated statements	The Company	All companies in the consolidated statements
Director	14,882	14,882	4.16	4.16	12,363	12,834	5.51	5.72
President and Vice Presidents	21,377	23,240	5.97	6.49	9,948	9,948	4.43	4.43
Total	36,259	38,122	10.13	10.65	22,311	22,782	9.94	10.15

Independent directors of the Company receive fixed remuneration, and the rest of directors receive attendance fee for each board of directors' meeting. In addition, according to the Articles of Incorporation of the Company, when the Company has a profit for a fiscal year, 2% to 4% of the profit

before tax and before the deduction of the distribution of remunerations of directors shall be set aside as the remuneration of employees and no higher than 2% thereof shall be set aside as the remuneration of directors. However, when the Company has accumulated losses, amount shall be reserved for making up the accumulated losses first. In addition, to implement corporate governance and to improve the function of board of directors, performance goal is defined clearly in order to improve the operation efficiency and to be used as the reference for the distribution of remuneration of directors and supervisors. The Regulations for Board of Directors Performance Evaluation have been established according to Article 37 of the “Corporate Governance Best Practice Principles”. Furthermore, to improve the director and managerial officer remuneration system of the Company, the Company has established the Remuneration Committee Charter, and the performance evaluation and remuneration of directors and supervisors shall consider the common remuneration standard adopted in the same industry. In addition, personal performance evaluation result, time of contribution, job duty handled, personal goal achievement status, performance of other job positions, and remuneration paid to personnel at the same job rank of the Company are also considered, along with the Company’s short and longer term business goal achievement, financial status, etc., in order to evaluate the association reasonableness among the personal performance, company operational performance and future risks.

(IV) Continuing Education and Training Status of Directors

When the Company is aware of course information related to corporate governance, directors are informed actively, in order to appropriately arrange continuing education time and content, and the continuing education certificates of all directors are obtained timely. In addition, the continuing education status of directors is also publicly disclosed on the “Market Observation Post System (MOPS) Website”.

2024 continuing education status of directors is as follows:

Title	Name	Organizer	Course Name	Training Hours	Whether it complies with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies”
Chairman	Ming-Lieh Chang	Taiwan Corporate Governance Association	Corporate mergers and acquisitions regulatory practices and case studies	3	Yes
			AI Applications, Laws and Audits	3	
Director	Ming-Hua Chang	Chinese National Association of Industry and Commerce Taiwan Corporate Governance Association	Discussing legal tax saving layout from the perspective of company and family governance	3	Yes
			Post-epidemic era – How should Taiwanese companies plan to cope with the challenges and opportunities of upgrading and transformation	3	
Director	Chang Cheng Po	Taiwan Corporate Governance Association	How can enterprises balance intelligence, security and risks in digital transformation to create a win-win situation	3	Yes
			Strategic thinking on group enterprise reorganization	3	
Director	Chung Lung Chih	Taiwan Corporate Governance Association	The roles and responsibilities of the board of directors/senior management in ESG governance	3	Yes
			Starting from TIPS: How can enterprises build intellectual property risk prevention and control	3	
Independent Director	Huang Kuei Sen	Taiwan Corporate Governance Association	Inheritance plan launched - employee reward plan and equity inheritance	3	Yes
			How to draw a roadmap for corporate sustainability	3	
Independent Director	Ching-Feng Sun	Organized by the Securities & Futures Institute Taiwan Stock Exchange	Sustainable Development Practice Promotion Seminar	3	Yes
			2024 Cathay Pacific Sustainable Finance and Climate Change Summit	3	
Independent Director	Shih-Yang Chen	Taiwan Corporate Governance Association	1.The response and countermeasures of enterprises under the changing global economic situation	3	Yes
			2.How can the board of directors formulate ESG sustainable governance strategies	3	
			3.Sharing on the management trends of the financial industry in preventing money laundering and combating terrorist financing	3	
			4.Sustainability, risk and security issues in the AI era	3	

Independent Director	Chun-Chi Yang	Taiwan Corporate Governance Association	In the digital economy era, how can enterprises innovate to break through profitability	3	Yes
		Chinese National Association of Industry and Commerce	1.Promoting industrial upgrading and industrial cooperation from AI big data	3	
		Organized by the Securities & Futures Institute	2.The Crime and Punishment of Sustainability Reports	3	
			From corporate governance to sustainable human rights governance: corporate ESG challenges and responses	3	

III. Corporate Governance Status

(I) (1) Board Operation Status:

During the period from 2024/1/1 to 2025/3/31, there were 7 board meetings (A), and the attendance status of directors is as follows:

Title	Name	Actual number of attendance (B)	Number of attendance by proxy	Actual attendance rate (%) [B/A] (Note)	Remarks
Chairman	Ming-Lieh Chang	7	0	100	
Director	Ming-Hua Chang	7	0	100	
Director	Lung-Chih Chung	6	1	86	
Director	Cheng-Po Chang	6	1	86	
Independent Director	Ching-Feng Sun	7	0	100	
Independent Director	Kuei-Sen Huang	7	0	100	
Independent Director	Shih-Yang Chen	7	0	100	
Independent Director	Chun-Chi Yang	7	0	100	

Other matters required to be recorded:

- I. Where the operation of a board meeting is subject to one of the following, the board meeting date, session, proposal content, opinion of all independent directors and Company's handling for the opinions of independent directors shall be described:
 - (I) Matters specified in Article 14-3 of Securities and Exchange Act: Please refer to important resolutions of the board of directors' meetings and resolution result on pages 40~41.
 - (II) Except for the aforementioned matters, other resolutions of board meetings subject to dissenting opinions or qualified opinions and equipped with records or written statements:
The independent directors held no dissenting or qualified opinions.

- II. For the execution status of recusal of directors due to conflicts of interest, the name of directors, proposal content, reasons of recusal and participation in voting shall be described:

Board Dates	Name of Recused Director	Contents of the proposal	Reasons for avoidance of interest	Participation in voting
2024/3/13	Chang Cheng Po	Salary adjustment proposal for the company's general manager and deputy general manager	This case involves the directors' own interests	Director Chang Cheng Po left the meeting and did not participate in the vote. The Chairman consulted with all the directors present and the resolution was passed without objection.

- III. Public company shall disclose the information on the evaluation cycle and period, evaluation scope, method and evaluation content, etc. of the self-evaluation (or peer evaluation) of the board of directors, and Table 2 (2) Board evaluation execution status shall be described.
- IV. Goals (such as establishment of Audit Committee, improvement of information transparency etc.) for establishment of and execution status evaluation on the enhancement of functions of the board of directors for the current year and the most recent year: The Company has established the Audit Committee formed by all independent directors to replace the supervisors according to Article 14-4 of the Securities and Exchange Act, in order to enhance the functions of the board of directors.

Note: All independent directors of the Company attended each board meeting in person in 2024 and up to the date of March 31, 2025.

(2) Board of Directors Evaluation Implementation Status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Once annually	January 1, 2024 to December 31, 2024	1. Board of directors performance evaluation 2. Board member performance evaluation 3. Functional committee performance evaluation	Board member self-evaluation	1. A. Participation level in the operation of the Company B. Improvement of the quality of the board of directors' decision making C. Composition and structure of the board of directors D. Election and continuing education of

				directors E. Internal control F. Other items 2. A. Alignment of the goals and mission of the Company B. Awareness of the duties of a director C. Participation level in the operation of the Company D. Management of internal relationship and communication E. Director's professionalism and continuing education F. Internal control G. Other items B. A. Participation level in the operation of the Company B. Awareness of the duties of the functional committee C. Improvement of quality of decisions made by the functional committee D. Composition of the functional committee and election of its members E. Internal control F. Other items
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The company will submit the evaluation results to the board of directors held on March 12, 2025. The evaluation results are as follows:

Evaluation scope	Assessment Result	
Board of Directors Performance Evaluation	Excellent	The board of directors has given full assistance to the new directors. Everything is on track as they have completed their duties very efficiently. They are very active and smooth in participating in discussions and communications on proposals, which is excellent.
Board member performance evaluation	Excellent	All directors have professionalism and decision-making execution capabilities. There is smooth communication among directors, and they all actively participate in full discussions. Resolution on directors' recusal of interests are also implemented.
Audit Committee Performance Evaluation	Excellent	The members discussed the proposals actively and efficiently, and communication was smooth and opinions were fully exchanged.
Compensation Committee Performance Evaluation	Excellent	The members discussed the proposals actively and efficiently, and communication was smooth and opinions were fully exchanged.

(II) Audit Committee Implementation Status:

Audit Committee Implementation Status Information:

The Audit Committee of the Company is formed by 3 independent directors, and the operation of the committee is mainly for the purpose of supervising the following matters:

- I. Appropriate presentation of the financial statements of the Company.
- II. Appointment (discharge) of Certified Public Accountant (CPA) as well as CPA's independence and performance.
- III. Effective implementation of internal control of the Company.
- IV. Company's compliance with relevant laws and regulations.
- V. Company existence or control of potential risks.

The responsibilities and authorities of the committee are as follows:

- I. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- II. Review on the effectiveness of the internal control system.
- III. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
- IV. Matters bearing on the personal interest of a director.
- V. Material assets or derivatives transactions.

- VI. Material monetary loans, endorsements, or provision of guarantees.
VII. Offering, issuance, or private placement of any equity-type securities.
VIII. Appointment, discharge, or compensation of an attesting CPA.
IX. Appointment or discharge of financial, accounting, or internal auditing officers.
X. Annual and semi-annual financial reports.
XI. Other material matters specified by the Company or competent authority.

From 2024/1/1 to 2025/3/31, a total of 6 sessions (A) of Audit Committee meetings were convened, and the attendance status of independent directors is as follows:

Title	Name	Actual number of attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A)	Remarks
Independent Director	Kuei-Sen Huang	6	0	100	
Independent Director	Ching-Feng Sun	6	0	100	
Independent Director	Shih-Yang Chen	6	0	100	
Independent Director	Chun-Chi Yang	6	0	100	
Other matters required to be recorded:					
I. Where the operation of Audit Committee is subject to one of the following, the board meeting date, session, proposal content, dissenting opinion of independent directors, reserved opinions or major recommendation item content, resolution result of the Audit Committee meeting and the Company's handling with respect to the opinions of the Audit Committee.					
(I) Matters specified in Article 14-5 of the Securities and Exchange Act.					
(II) In addition to the aforementioned motions, other motions without approval by the Auditing Committee but passed by the Board with 2/3 of the Directors.					
Audit Committee Meeting Convention Date	Proposal content, dissenting, qualified opinions or major recommendation content of independent directors and subsequent handling			Matters specified in Articles 14-5 of the Securities and Exchange Act	Resolutions not approved by the Audit Committee but with the consent of more than two-thirds of all directors
16st meeting of 2nd term 2025.3.12	1. 2024 Consolidated and parent company only financial statements prepared according to IAS. 2. 2024 earnings distribution. 3. Distribution of 2024 remuneration of employees and remuneration of directors. 4. Handling of financial derivatives. 5. Approved amendments to certain provisions of the Company's Articles of Association 6. Passed to define the scope of the company's grassroots employees. 7. 2024 statement of internal control system.			V	None
				V	
				V	
				V	
Resolution result of the Audit Committee: The proposal was passed without objection.					
Company's Handling for Opinions of Audit Committee: Approved by all attending directors.					
15st meeting of 2nd term 2024.12.20	1. Formulate the Company's 2025 operating plan. 2. Formulate the Company's 2025 audit plan. 3. Handling of financial derivatives. 4. Loaned fund of USD 2 million only to Thai Wonderful Wire Cable Co., Ltd., a subsidiary of Wonderful Hi-Tech Co., Ltd. 5. Revised the "Internal Control System" and "Internal Audit Implementation Rules"			V	None
				V	
				V	
				V	
Resolution result of the Audit Committee: The proposal was passed without objection.					
Company's Handling for Opinions of Audit Committee: Approved by all attending directors.					
14st meeting of 2nd term 2024.11.12	1. Report on consolidated financial statements prepared in accordance with IAS in Q3/2024. 2. Handling of financial derivatives. 3. Evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others.			V	None
				V	
				V	
				V	
Resolution result of the Audit Committee: The proposal was passed without objection.					
Company's Handling for Opinions of Audit Committee: Approved by all attending directors.					
13st meeting of 2nd term 2024.8.9	1. Report on consolidated financial statements prepared in accordance with IAS in Q2/2024. 2. Handling of financial derivatives. 3. Evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others.			V	None
				V	
				V	
				V	
Resolution result of the Audit Committee: The proposal was passed without objection.					
Company's Handling for Opinions of Audit Committee: Approved by all attending directors.					
12st meeting of 2nd term 2024.5.13	1. Report on consolidated financial statements prepared in accordance with IAS in Q1/2024.			V	None
				V	

	2.Yitai Technology sold Shanghai Wanyao to Yinjia Technology.	V	
	3.Evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others.	V	
	4.The Company's treasury stock transfers and allocations to non-managerial personnel..		
	Resolution result of the Audit Committee: The proposal was passed without objection.		
	Company's Handling for Opinions of Audit Committee: Approved by all attending directors.		
11st meeting of 2nd term 2024.3.13	1. 2023 Consolidated and parent company only financial statements prepared according to IAS.	V	None
	2. 2023 earnings distribution.		
	3. Distribution of 2023 remuneration of employees and remuneration of directors.	V	
	4. Handling of financial derivatives.	V	
	5. CPA independence and competency assessment and appointment.	V	
	6. Evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others.	V	
	7. Increased capital of Thailand Wantai by THB 102,900,000 (USD 2,882,352.95).	V	
	8.Amend some provisions of the Company's "Organizational Rules of the Audit Committee".		
	9.2023 statement of internal control system.	V	
	Resolution result of the Audit Committee: The proposal was passed without objection.		
	Company's Handling for Opinions of Audit Committee: Approved by all attending directors.		
II. For the execution status of recusal of independent directors due to conflicts of interest, the name of independent directors, proposal content, reasons of recusal and participation in voting shall be described: None.			
III. Status of Communication of Independent Directors and Internal Audit Officer and CPA			
(I) Policy for Communication of Independent Directors and Internal Audit Officer and CPA			
1. Independent directors maintain proper two-way communication with CPA, and the communication matters include: Communication plan, role and responsibility of the accountant in charge, audit plan, independence of CPA, and other matters. All information helpful to the audit operation, and particularly, any fraud previously occurred, suspected or heard, or any matters nonconforming to the regulatory requirements and abnormal operation or unusual transactions. For such matters, the CPA or Assistant Manager in charge shall be informed timely, or further interviews shall be arranged.			
2. The internal audit officer and independent directors convene meeting at least once quarterly and to submit report on the internal audit execution status and internal control operation status of the Company. In case of material abnormal events, meeting may be convened at any time.			
(II) Summary on Status of Communication of Independent Directors and Internal Audit Officer			
Independent Directors and Internal Audit Officer Communication Seminar			
Date: 2024/03/13			
Communication matter: 1.Audit Report covering the 1st quarter of 2024			
2.2023 Declaration of Internal Control System.			
3.Head of internal auditor responds to questions raised in the meeting.			
Communicate results: Passed after review,Report to the Board for final approval.			
Date: 2024/05/13			
Communication matter: 1.Audit Report covering the 2st quarter of 2024			
2.Head of internal auditor responds to questions raised in the meeting.			
Communicate results:It is confirmed that there,were no material,opinions put forth.			
Date: 2024/08/09			
Communication matter: 1.Audit Report covering the 3st quarter of 2024			
2.Head of internal auditor responds to questions raised in the meeting.			
Communicate results:It is confirmed that there,were no material,opinions put forth.			
Date: 2024/12/20			
Communication matter: 1The second Audit Report covering the 4st quarter of 2024			
2.2025 Annual Audit Plan.			
Communicate results: Passed after review,Report to the Board for final approval.			
(III) Summary on Status of Communication of Independent Director and CPA			
Date: 2024/8/9			
Subject: CPA review completion stage and governance unit communication matters			
A.Review scope and conclusion			
B.Sharing of major legal updates			
C.Planning for listed companies to introduce IFRS sustainable disclosure standards			
Date: 2025/3/12			
Subject: 2024 Post-Audit Meeting with Governance Unit			
A.Audit Scope and Results			
B.Audit report and key audit items			
C.Other communication matters			
D.Financial reporting preparation			
E.Information Sharing			

(III) Corporate Governance Operation Status and Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons

Assessment Item	Operation Status (Note 1)			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary	
I. Does Company follow the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” to establish and disclose its corporate governance practices?	V		On November 12, 2024, the Board of Directors of the Company approved the establishment of the "Corporate Governance Code of Practice" and disclosed it in the corporate governance-related rules and regulations of the Public Information Observatory and the Company's website.	No major difference
II.. Company's ownership structure and shareholders' equity				
(I) Has the Company established the internal procedures for handling shareholders' proposals, doubts, disputes, and litigation matters; in addition, have the procedures been implemented accordingly?	V		(I) The Company entrusts stock affairs agency to handle relevant matters, and has also established spokesperson, and stock affair responsible personnel to handle relevant matters..	(I) No major difference
(II) Is the Company constantly informed of the identities of its major shareholders and the ultimate controller?	V		(II) The Company reviews the Company's directors, managerial officers, list of major shareholders with shareholding percentage above 10% and shareholding change status monthly according to Article 25 of the Securities and Exchange Act, and obtains information of shareholders with shareholding percentage above 5% from the depository company periodically on the last business day at the end of each quarter, in order to understand the list of ultimate controlling parties of main shareholders having subinterval control of the Company.	(II) No major difference
(III) Has the company established and implemented risk management practices and firewalls for companies it is affiliated with?	V		(III) The Company has established relevant regulations for management and control of related party transactions, endorsements/guarantees and loaning of funds among associates. In addition, the Company has also established the “Supervision and Management for Subsidiaries” according to the “Regulations Governing Establishment of Internal Control Systems by Public Companies” of FSC, in order to implement risk control mechanism on subsidiaries.	(III) No major difference
(IV) Has the Company established internal policies that prevent insiders from trading securities against non-public information?	V		(IV) To establish proper internal material information handling and disclosure mechanism, the Company has established the “Ethical Corporate Management Best Practice Principles”, in order to prevent improper disclosure of information.	(IV) No major difference
III.. Composition and responsibility of board of directors				
(I) Has the board of directors established diversity policy, specific management goal and has executed properly?	V		(I) The “Regulations for Election of Directors” of the Company has explicitly specified that for the election of directors of the Company, the overall composition of the board of directors shall be taken into consideration. The composition of the board of directors shall be determined by taking diversity into consideration, and appropriate policy on diversity based on the Company's business operations, operating dynamics, and development shall be established and executed thoroughly. The 16th term of board members of the Company are equipped with professional background, education and experience qualification as well as relevant industry experience, such that they are able to provide professional opinions in order to achieve operation decision making and supervision as well as to improve the operation and management performance of the Company. Please refer to pages 11 for details of specific management goal and implementation status of board of directors.	(I) No major difference
(II) Apart from the Remuneration Committee and Audit Committee, has the Company assembled other functional committees at its own discretion?		V	(II) The Company has established the Remuneration Committee and Audit Committee, and other functional committees have not yet been established.	(II) The Company will establish other different functional committees according to the actual development status and

(III) Has the Company established a set of policies and assessment tools to evaluate the board's performance? Is performance evaluated regularly at least on an annual basis? In addition, has the result of the performance assessment been submitted to the board of directors' meeting and used as reference for the remuneration and nomination or reelection of individual director?	V	(III) The Company has established the "Regulations for Board of Directors Performance Evaluation" and has implemented self-evaluation for the board of directors and individual directors. In addition, the result of performance evaluation has been reported to the board meeting held on 2025.3.12, which is also used as the reference for distribution of remuneration of directors, nomination and consecutive term of office of directors. The Company has reported the performance evaluation result before the first quarter of 2025 according to the regulations.	future needs. (III) No major difference
(IV) Are external auditors' independence assessed on a regular basis?	V	(IV) The Company evaluates the CPA's independence and competency once annually during the board meeting. For the evaluation process, please refer to Note 3 for details.	(IV) No major difference
IV. Has the publicly listed company designated a department or personnel that specializes (or is involved) in corporate governance affairs (including but not limited to providing directors/supervisors with the information needed to perform their duties, convention of board meetings and shareholder meetings, company registration and changes, preparation of board meeting and shareholder meeting minutes etc.)?	V	The position of corporate governance staff of the Company was concurrently held by Yu-Ling Cheng, The company has designated Manager Huang Mianmei of the Finance Department to concurrently serve as the director of corporate governance. The two of them have rich experience in discussion and other management. Secretary of Chairman's Office, and she is equipped with the working experience in meeting affairs management for ten years. The main responsibilities include handling matters of board of directors' meetings and assisting matters related to shareholders' meetings according to the laws, preparing meeting minutes of the board of directors' meetings and shareholders' meetings, assisting assumption of office and continuing education of directors, providing documents necessary for directors to perform duties, assisting directors in legal compliance, etc. Duty execution status is as follows: 1. Assist independent directors and general directors to perform job duties, provide necessary documents and arrange the training for the directors. 2. For the amendment and development of the latest laws and regulations in the corporate operation field and corporate governance relevant field, provide such information to the board members timely and to update information periodically. 3. Examine the confidentiality level of relevant information and provide company information necessary for directors, maintain the smoothness of communication and exchange among directors and all business supervisors. 4. Inquire opinions of all directors before the board of directors' meeting and prepare meeting agenda, and also inform all directors for attendance at least seven days before the meeting and provide sufficient meeting documents, in order to facilitate directors to understand the content of relevant proposals. When any proposal content involves conflict of interest with stakeholder and recusal is required, the counterparty is informed in advance, and the board of directors' meeting minutes is also completed within 20 days after the meeting. 5. Confirm the shareholders' meeting date according to the time-limit specified by the law, and prepare shareholders' meeting handbook and shareholders' meeting minutes.	No major difference
V. Has the Company provided proper communication channels and created dedicated sections on its website to address corporate social responsibility issues that are of significant concern to stakeholders (including but not limited to shareholders, employees, customers and suppliers)?	V	The Company has established the spokesperson system, and communication information is provided on the Company's website. In addition, public information system is also properly utilized, thereby allowing shareholders and stakeholders to sufficiently understand the financial status and corporate governance implementation status of the Company. The Company, based on the principles of ethics and transparency, provides sufficient information to correspondent banks and other creditors to facilitate their understanding of the operational status of the Company, in order to make judgement and decisions.	No major difference
VI. Has the Company commissioned professional stock agency institution to handle shareholders' meeting affairs?	V	The Company commissions professional stock agency institution to handle shareholders' meeting affairs.	No major difference

<p>VII. Information disclosure</p> <p>(I) Has the Company established a website that discloses financial, business, and corporate governance-related information?</p> <p>(II) Has the Company adopted other means to disclose information (e.g. English website, assignment of specific personnel to collect and disclose corporate information, implementation of a spokesperson system, broadcasting of investor conferences via the company website)?</p> <p>(III) Has the Company made public announce and report the annual financial statements within a period of two months after the end of each fiscal year, and has the Company also made announcement and provided report of the first, second and third quarter financial statements as well as the monthly business operation status?</p>	<p>V</p> <p>V</p> <p>V</p>		<p>(I) The Company has established website to disclose information on finance, sales and shareholders' meeting affairs. Other relevant information required to be reported can be obtained from the Market Observation Post System (MOPS) website.</p> <p>(II) The Company has established the Chinese and English websites, and dedicated personnel have been assigned to be responsible for the collection and disclosure of company information. In addition, the investor and stakeholder sections have also been set up, and the spokesperson system is implemented, in order to provide diverse information disclosure channels to investors.</p> <p>(III) The Company declares the annual financial report within the time-limit.</p>	<p>(I) No major difference</p> <p>(II) No major difference</p> <p>(III) The Company declares the annual financial report within the time-limit; however, early announcement within two months after the end of accounting fiscal year and declaration of annual financial report are not made.</p>
<p>VIII. Does the Company has other important information (including but not limited to, such as, employees' benefits and rights, employee care, investor relationship, supplier relationship, rights of stakeholders, educational training status of directors and supervisors, implementation of risk management policy and risk measurement standards, customer policy implementation status, purchase of liability insurance for directors and supervisors of the Company etc.) helpful to the understanding of the corporate governance operation status of the Company?</p>	<p>V</p>		<p>(I) Employees' benefits and rights: The systems adopted by the Company are handled in accordance with the laws, and the "Work Rules" and relevant management regulations have explicitly specified employees' rights, obligations and benefits. In addition, Employee Welfare Committee has also been established according to the regulations, along with the implementation of the pension system, in order to protect the benefits of employees.</p> <p>(II) Employee care: The Company provides the benefits of group insurance, employee travel, employee bonus, year-end bonus, external training subsidy, etc. In addition to the convention of labor-management meetings periodically, the Company has also set up employee mailbox in order to provide complaint filing channel to employees.</p> <p>(III) Investor relations: The Company designates dedicated personnel to be responsible for the disclosure of the financial and business status of the Company on the Company's website and MOPS. In addition, the spokesperson and deputy spokesperson have been established in order to provide smooth communication channel to investors.</p> <p>(IV) Supplier relations: The Company has stipulated the "Supplier Management Regulations" in order to ensure that the delivery, quality and price of suppliers satisfy the demands of the Company, and proper communication and coordinating partnership have also been established.</p> <p>(V) Stakeholders' rights: The Company's website (www.wontex.com) is established with the investor section in order to disclose financial, business related information. In addition, the Company's website is also linked to the "MOPS" website in order to provide reference to stakeholders. Furthermore, the stock affairs agency institution "Stock Registration Department of CTBC Bank Co., Ltd." also provide assistance to the handling of relevant questions and recommendation consultation for shareholders and stakeholders.</p> <p>(VI) Status on continuing education of directors: The Company provides legal and continuing education course information requiring attention to directors, and the "Explanation on Continuing Education Status of Directors" is disclosed in the annual report on an annual basis.</p> <p>(VII) Implementation of risk management policy and risk measurement criteria: The Company has established a risk management policy, and all material proposals related to major operational policy, investment cases, endorsements/guarantees, loaning of funds, derivatives, and</p>	<p>No major difference</p>

			bank financing, etc., are evaluated and analyzed by appropriate responsible departments and executed according to the resolution of board meetings. The Audit Office also establishes the annual audit plan according to the risk assessment result and executes the audit properly, such that the supervisory mechanism and risk control management are implemented properly. (VIII) Customer policy implementation status: The Company is committed to quality and professional skill improvement, and has set up the Foreign Trade Department and Sales Department to be responsible for the products and after-sale service of overseas and domestic customers. In addition, the quality abnormality and product exchange/return process have also been established. The Quality Assurance Department is responsible for handling customer complaint cases, in order to protect the rights and interests of customers. (IX) Status of liability insurance purchased by the Company for the directors and supervisors: The Company has purchased liability insurance for directors and independent directors.	
IX. Please provide explanation on the improvement status of the corporate governance evaluation announced by Taiwan Stock Exchange (TWSE) in the most recent year, and provide priority enhancement and measures for matters yet to be improved.				
(I) Corporate Governance Evaluation Result				
According to the evaluation result of the 11th Term of Corporate Governance Evaluation System announced by the Securities and Futures Institute on April 30, 2025, the Company is a company ranked at top 36% to 50%.				
(II) Status of improvement made:				
No.	Evaluation indicator		Improvement measure adopted	
2.1	Does the company have a corporate governance code approved by the board of directors?		The company's board of directors approved the establishment of a code of corporate governance practices on November 12, 2024.	
2.25	Have all the independent directors of the company completed their training in accordance with the time limit specified in the "Key Points for Implementation of Training for Directors and Supervisors of Listed and OTC Companies"? 【If all directors complete the training in accordance with the regulations, one additional point will be added to the total score.】		All directors who complete the training in accordance with the regulations will receive an additional point for their total score.	
3.5	Does the company upload its annual financial report in English 16 days before the regular shareholders' meeting?		The company has uploaded the annual financial report disclosed in English 16 days before the regular shareholders' meeting.	
3.6	Does the company disclose its interim financial report in English within two months after the deadline for filing the Chinese version of the interim financial report?		The scoring requirements for corporate governance assessment have been met, 1 point will be awarded and 1 point will be added to the total score.	
3.9	Does the company upload the changes in insider shareholdings in the previous month to the public information observation station before the 10th day of each month (inclusive)?		The scoring requirements for corporate governance assessment have been met.	
3.20	Was the company invited to (or on its own initiative) hold at least two corporate briefings and disclosed at least two complete video links of the meetings, and was there a gap of more than three months between the first and last corporate briefings of the year being assessed?		The scoring requirements for corporate governance assessment have been met.	
4.4	Does the company prepare and upload a sustainability report on the Public Information Observatory and the company website in accordance with the GRI Standards issued by the Global Reporting Institute (GRI)?		The scoring requirements for corporate governance assessment have been met.	
4.14	Does the company's website or annual report disclose the identities of identified stakeholders, issues of concern, communication channels and response methods?		The scoring requirements for corporate governance assessment have been met.	
4.18	Does the company disclose information about its governance, strategy, risk management, metrics and targets for climate-related risks and opportunities in accordance with the TCFD framework?		The scoring requirements for corporate governance assessment have been met.	
4.20	Does the company have a policy on workplace diversity or promoting gender equality and disclose its implementation?		The scoring requirements for corporate governance assessment have been met.	
(III) Priority enhancement and measures for matters yet to be improved :				

No.	Evaluation indicator	Improvement measures
2.17	Does the company's board of directors regularly (at least once a year) assess the independence and suitability of the certified public accountants with reference to the Audit Quality Indicators (AQIs), and disclose the assessment procedures in detail in the annual report?	The Company will disclose in its annual report that the Board of Directors will assess the independence and suitability of the certified public accountants on a regular basis with reference to the Audit Quality Indicators (AQIs)
4.7	Does the company upload the English version of the sustainability report on the public information observatory and the company website?	The company will upload the English version of the perpetual report before the specified deadline
4.11	Does the company disclose its water usage and total weight of waste generated over the past two years? 【If the water consumption or total waste weight in the past two years is verified by an external verifier, one point will be added to the total score.】	The Company will disclose hazardous waste and non-hazardous waste separately in its annual report
4.13	Is the company certified to ISO 14001, ISO50001 or similar environmental or energy management systems?	Our company has obtained ISO14001 environmental management system certification and will disclose the certification validity period in the annual report.
4.25	Does the company disclose its annual greenhouse gas emissions for the past two years? 【If the annual greenhouse gas emissions for the past two years are verified by an external verifier, one point will be added to the total score.】	The Company will disclose direct emissions (Scope 1) and indirect emissions (Scope 2) separately in its annual report.

Note 1: Regardless of whether "Yes" or "No" is checked for the operation status, a description shall be provided in the summary explanation field.

Note 2: The "Corporate Governance Self-evaluation Report" refers to evaluation and explanation conducted by the Company individually according to the corporate governance self-evaluation items, and report is then made with respect to the present operation and implementation status of the Company for the self-evaluation items.

Note 3: Our company regularly evaluates the independence and suitability of certified accountants every year. Our company's Audit Committee requires accountants to issue a "Statement of Independence" and refer to the "Audit Quality Indicators (AQIs)" provided by certified accountants, including five major aspects and 13 indicators such as professionalism, independence, quality control, supervision, and innovation.

The most recent annual assessment was approved by the Audit Committee on April 11, 2025, and submitted to the Board of Directors for approval on April 11, 2025. The evaluation results are as follows:

1. According to the Ethics for Professional Accountants No. 10 "Integrity, Objectivity and Independence", the Financial Department of the Company reviews the independence and competency of CPA.
2. Up to the review report issuance date, CPA and relevant personnel of the Company are not found to be subject to any incompetency and violation of independence. (Please refer to the table below for specific evaluation criteria)
3. After the independence and competency evaluation of CPA described in the preceding paragraph, the Company plans to retain CPA Shu-Chung Chang and CPA Hui-Tzu Yang of PwC) Taiwan to be the 2025 financial and taxation CPAs of the Company.
4. The Chairman of the Board is authorized to approval the CPA retention contract signing and payment of remuneration.

Wonderful Hi-Tech Co., Ltd.

CPA Review Evaluation Form

Review Date: March 26, 2025

(I) Basic Information

Subject of Review:

CPA: Shu-Chung Chang

☒ Currently retained ☐ Candidate for retention

(II) Evaluation content:

Evaluation content is established according to Article 47 of the Certified Public Accountant Act and the Ethics for Professional Accountants No. 10:

2.

Item	Please select		
	Yes	No	Remarks
1. Up to the most recent certification operation, there is no occurrence of CPA without change for 7 years.	V		

2. CPA has no material financial interests with the trustor.	V		
3. CPA prevents to have any inappropriate relationship with the trustor.	V		
4. CPA shall request its assisting personnel to properly comply with the requirements for integrity, fairness and independence.	V		
5. The financial statements of the institutions serviced within two years before practice shall not be audited and certified.	V		
6. The name of CPA shall not be provided to others for use.	V		
7. CPA does not hold shares of the Company and associates.	V		
8. CPA does not engage in any loan or borrowing with the Company and associates.	V		
9. CPA does not engage in any relationship of joint investment or share of profit with the Company and associates.	V		
10. CPA does not concurrently hold a routine job position at and receive a fixed salary from the Company or associates.	V		
11. CPA does not involve in the management position or function for decision making of the Company or associates.	V		
12. CPA does not concurrently operate other business that may cause the loss of his/her independence.	V		
13. CPA is not in any relationship of spouse, lineal relative by blood or by marriage with the management of the Company.	V		
14. CPA does not collect commission related to any business.	V		
15. Up to the present day, there has been no sanction or violation of the principle of independence.	V		

(III)

I. Complete the certification of financial statements of each period of the Company timely.
II. Provide financial and taxation consulting service to the Company periodically.

(IV) Evaluation Result:

The CPA is independent from the Company, and the CPA's services of financial and taxation consultation and certification provided to the Company are considered appropriate.
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Wonderful Hi-Tech Co., Ltd.
CPA Review Evaluation Form
Review Date: March 26, 2025

(1) Basic Information

Subject of Review:

CPA: HUI-CI YANG

☐ Currently retained ☒ Candidate for retention

(II) Evaluation content: Evaluation content is established according to Article 47 of the Certified Public Accountant Act and the Ethics for Professional Accountants No. 10:

3.

Item	Please select		
	Yes	No	Remarks
1. Up to the most recent certification operation, there is no occurrence of CPA without change for 7 years.	V		
2. CPA has no material financial interests with the trustor.	V		
3. CPA prevents to have any inappropriate relationship with the trustor.	V		
4. CPA shall request its assisting personnel to properly comply with the requirements for integrity, fairness and independence.	V		
5. The financial statements of the institutions serviced within two years before practice shall not be audited and certified.	V		
6. The name of CPA shall not be provided to others for use.	V		
7. CPA does not hold shares of the Company and associates.	V		
8. CPA does not engage in any loan or borrowing with the Company and associates.	V		
9. CPA does not engage in any relationship of joint investment or share of profit with the Company and associates.	V		
10. CPA does not concurrently hold a routine job position at and receive a fixed salary from the Company or associates.	V		
11. CPA does not involve in the management position or function for decision making of the Company or associates.	V		
12. CPA does not concurrently operate another business that may cause the loss of his/her independence.	V		
13. CPA is not in any relationship of a spouse, lineal relative by blood or by marriage with the management of the Company.	V		
14. CPA does not collect commission related to any business.	V		
15. Up to the present day, there has been no sanction or violation of the principle of independence.	V		

4. (III)

I. Complete the certification of financial statements of each period of the Company timely.
II. Provide financial and taxation consulting service to the Company periodically.

5. (IV) Evaluation Result:

The CPA is independent from the Company, and the CPA's services of financial and taxation consultation and certification provided to the Company are considered appropriate.

(IV) Formation, responsibilities and implementation status of Remuneration Committee

The responsibility of the committee is to, based on the professional and objective approach, establish and periodically review the remuneration, performance goal, policy and system of directors and managerial officers of the Company, and to submit recommendations to the board of directors as reference for its decision making.

(1) Information of Remuneration Committee members:

Identity	Condition Name	Professional qualification and experience	Independence status	The number of public companies where the person also holds positions in their remuneration committees
Convener Independent Director	Kuei-Sen Huang	Please refer to the relevant contents of Director Information (I) on page 12~14 and of Director Information (II) Disclosure of professional qualification of directors and independence of independent directors on page 9.	<ol style="list-style-type: none"> 1. Not an employee of the Company or any of its affiliates. 2. Not a director or supervisor of the Company or any of its associates. 3. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. 4. Not a managerial officer listed in (1) or not a spouse, relative within second degree of kinship or direct blood relative within third degree of kinship of personnel listed in (2) and (3). 5. Not a director, supervisor or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or of a corporate shareholder that ranks among the top five in shareholdings, or of a proxy appointed according to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. 6. Not a director, supervisor or employee of other company not controlled by the same parties holding a majority of the number seats of directors of the Company or a majority of shares with voting rights. 7. Not a director (managing director), supervisor (managing supervisor) or employee of other company or institution being the same person holding the position of Chairman, President or equivalent position in the Company or a spouse thereof. 8. Not a director, supervisor, officer, or shareholder holding 5% or more of the shares of a specified company or institution that has a financial or business relationship with the Company. 9. Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the Company or any associate of the Company, or that provides commercial, legal, financial, accounting or related services to the Company or any associate of the Company for which the provider in the past two years has received compensation, or a spouse thereof. 10. Not a person subject to any conditions defined in Article 30 of the Company Act. 	0
Independent Director	Ching-Feng Sun			3
Others	Tu-Tsun Tsai	Equipped with the working experience in commerce, legal, finance and accounting. Previously acted as the Vice Chairman of Institute of Internal Auditors-Chinese Taiwan, Chairman of Computer Audit Association, Financial Department Manager of Ford Motor Company Taiwan, Vice President of Westinghouse Electric Taiwan, Chief Auditor of Acer Group. Presently act as the Responsible Person of Xing Ye Jia Business Consultant Co., Ltd.		1

(2) Operation Status of Remuneration Committee

I. The Company's Remuneration Committee consists of 3 members.

II. Term of office of the current committee members: From June 30, 2022 to June 29, 2025, and from 2024 to March 31, 2025. The Remuneration Committee held 5 meetings (A), and details of members' eligibility and attendance are as follows:

Title	Name	Actual number of attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A) (Note)	Remarks
Convener	Kuei-Sen Huang	4	1	80	
Committee Member	Ching-Feng Sun	5	0	100	
Committee Member	Tu-Tsun Tsai	5	0	100	

Other matters required to be recorded:

I. In the event where the Remuneration Committee's proposal is rejected or amended in a board of directors meeting, please describe the date and session of the meeting, details of the agenda, the board's resolution, and how the company had handled the Remuneration Committee's proposals (describe the differences and reasons, if any, should the board of directors approve a solution that was more favorable than the one proposed by the Remuneration Committee): None.

II. In case where any member object or express qualified opinions to the resolution made by the Remuneration Committee, whether on-record or in writing, please describe the date and session of the meeting, details of the agenda, the entire members' opinions, and how their opinions were addressed:

Remuneration Committee Meeting Convention Date	Proposal content	Resolution result	Company's handling for opinions of Remuneration Committee
9st meeting of 5th term 2025.03.10	Review the company's treasury stock transfer employee allocation	Agreed and approved by all attending members	None
8st meeting of 5th term 2025.01.10	1. Review of 2024 distribution of year-end bonus of the Company 2. Discussion on the proposal of appropriation ratio of 2024 remuneration of employees and remuneration of directors and supervisors of the Company	Agreed and approved by all attending members	None
7st meeting of 5th term 2024.07.26	1. Review the company's employee remuneration distribution for 2023 2. Review of the Company's Directors' Remuneration Allocation for 2023 3. Review the company's 2024 manager salary increase proposal	Agreed and approved by all attending members	None
6st meeting of 5th term 2024.05.03	1. Review the company's 2023 executive bonus allocation 2. Review the company's treasury stock transfer employee allocation	Agreed and approved by all attending members	None
5st meeting of 5th term 2024.01.25	1. Review the salary of the general manager and deputy general manager of the company 2. Review of 2023 distribution of year-end bonus of the Company 3. Discussion on the proposal of appropriation ratio of 2023 remuneration of employees and remuneration of directors and supervisors of the Company	Agreed and approved by all attending members	None

(3) Nomination committee member information and operation status: The Company has not established the nomination committee; therefore, this is not applicable.

(V) Deviation of the Company's actual promotion of sustainable development execution status from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and cause thereof

Implementation items	Status of implementation (Note 1)			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and cause thereof				
	Yes	No	Summary					
I. Has the Company established the governance structure for promoting the sustainable development, and set up a unit that specializes (or is involved) in the promotion of sustainable development, and does the board of director authorize the senior management for handling such mater, and the supervision status of the board of directors? (TWSE Listed and TPEX Listed Companies should fill in the implementation status, not follow or explain.)	V		The company's board of directors has established a "Sustainable Development Promotion Group". This group was established in 2023 and the general manager serves as the general convener. It integrates communication with heads of departments to jointly review sustainability issues and formulate strategies related to sustainable development. Policies, planning and execution of annual plans. The company reports on the sustainability strategy and project implementation results to the board of directors at least twice a year.	No major difference				
II. Has the Company implemented the risk assessment of environmental, social, and corporate governance issues related to corporate operation, and has the Company established relevant risk management policies or strategies based on the principle of materiality? (Note 2) (TWSE Listed and TPEX Listed Companies should fill in the implementation status, not follow or explain.)	V		Relevant environment, society and corporate governance issues have no material impacts on the investors and other stakeholders of the Company. The company is currently conducting a risk assessment in accordance with the GRI guidelines and is beginning to develop a risk management policy.	No major difference				
III. Environmental Issues (I) Has the Company established environmental policies suitable for the Company's industrial characteristics?	V		(I) The company obtained ISO14001 environmental management system certification in November 2024; The certificate is valid from 2024/11/13 to 2027/11/12. It follows the company's established management guidelines: "reducing greenhouse gas emissions", "reducing waste generation", etc., and abides by the company's environmental safety and sanitation policy: "focusing on quality and safety in everything, and developing steadily and sustainably", demonstrating the determination to protect the environment.	No major difference				
(II) Is the Company committed to achieving efficient use of resources, and using renewable materials that produce less impact on the environment?	V		(II) Status of the Company's commitment in achieving efficient use of resources, and using renewable materials that produce less impact on the environment. For recyclable objects specified by the Environmental Protection Administration, further classification is performed for submission to qualified resource recycle vendor.					
(III) Does the Company evaluate the climate change on the present and future potential risks and opportunities of the corporation, and does the Company adopt relevant responsive actions?	V		(III) The Company has evaluated the climate change on the present and future potential risks and opportunities of the corporation, Detailed description is as follows in the table "Climate-related Information Implementation Situation".					
(IV) Does the Company statistically analyze the greenhouse gas emission, water usage and waste total weight over the past years, and does the Company establish policies for reduction of greenhouse gas emission, reduction of water usage or other waste management?	V		<div>(IV)</div> <div>1. Please describe the statistical data for the following items in the most recent two years:</div> <div>(1) Greenhouse gas: Carbon dioxide emissions, directly from the emission source owned or controlled by the Wugu Head Office and Zhongli Factory.</div> <div>Unit: metric tons CO2e/million revenue</div> <table> <tr> <th>Year</th><th>Total amount of greenhouse gases (Scope 1)</th><th>Total amount of greenhouse gases (Scope 2)</th><th>Revenue (millions)</th><th>Carbon emission intensity</th></tr> </table>		Year	Total amount of greenhouse gases (Scope 1)	Total amount of greenhouse gases (Scope 2)	Revenue (millions)
Year	Total amount of greenhouse gases (Scope 1)	Total amount of greenhouse gases (Scope 2)	Revenue (millions)	Carbon emission intensity				

2024	101.93	3,773.69	3,134	1.205
2023	117.82	3,209.82	2,788	1.195
Increase (decrease) difference	(15.89)	563.87	346	0.01

(2) Water consumption: Total water consumption in the most recent two years, Data coverage (Wugu head office and Zhongli factory)

Unit: tons /million revenue

Year	Total water consumption	Revenue (millions)	water intensity
2024	27,260	3,134	8.698149
2023	21,093	2,788	7.565638
Increase (decrease) difference	6,167	346	1.13224

(3) Wastes: Total volume of wastes in the most recent two years , Data coverage (Wugu head office and Zhongli factory)

Unit: tons/million revenue

Year	General business waste	Hazardous industrial waste	Revenue (millions)	Unit product output volume
2024	388.9	0	3,134	0.124091
2023	236.8	0	2,788	0.084935
Increase (decrease) difference	152.1	0	346	0.039156

2. Description of the greenhouse gas reduction, water consumption reduction or other waste management policies:

The greenhouse gas inventory of the entire group will be completed in 2024, including the Vietnam plant, Thailand plant, Dongguan plant and Zhongli plant (combined with the Taipei headquarters). Since 2024 is the year when the calculation is completed for the entire group, the greenhouse gas reduction targets and strategies will be adjusted based on this year, so that the carbon reduction strategies and plans of each plant can be more accurately formulated. The Company has established the energy saving and carbon reduction policy, and has also promoted employees to cooperate with the execution of such policy. The specific method of energy saving and environmental protection is described in the following

1. Air conditioning temperature is set to 27-28 degree Celsius.
2. Turn off lights when not in use.
3. Save energy and water consumption.
4. Use own chopsticks and cups.
5. Recycle and use of papers.
6. Without wearing of tie.

The reduction of electricity consumption and electricity bill target achievement status are tracked monthly, and the specific method includes the following:

1. Replace all old and obsolete T8 light tubes to LED light tubes, and change the power source to alternating switch, "for example: Nos 1, 3 and 5 lamps are turned on while Nos 2, 4 and 6 lamps are turned off. "
2. Use solar power for dormitory electricity consumption..
3. Continuously replace air-conditioning equipment with more energy-efficient models (Energy Saving Label).
4. The air compressor and motor were replaced with high-performance, low-energy models.
5. Plaza and warehouse lighting equipment is gradually replaced with energy-saving LED lamps.
6. Waste resource classification and recycle

			<p>7. Waste battery recycle.</p> <p>8. Set up the energy saving mode for the multi-function office machine, such that it automatically enters the lower power consumption and sleep state when it is not in use for 5~10 minutes.</p> <p>9. Cooperate with the lunch break time to turn off unnecessary basic lighting.</p> <p>10. Perform annual maintenance for all machines and appliances, and replace all old and obsolete parts with new ones in order to increase product performance efficiency.</p> <p>11. Install additional power control switch (thermal energy) on the cooling tower such that when the temperature reaches a certain level, continuous operation is stopped for cooling.</p> <p>12. Change the public area to thermal sensor activating power source such that when heat source is not detected, the power is cut off automatically.</p>	
<p>IV. Social Issues</p> <p>(I) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on human rights?</p> <p>(II) Has the Company developed and implemented reasonable employee welfare measures (including compensation, leave of absence and other benefits), and appropriately reflected business performance or outcome in employees' compensation?</p>	<p>V</p> <p>V</p>		<p>(I) The Company respects the basic human rights of employees, such as property right and privacy. In addition, the Company also handles relevant matters according to relevant government's labor laws of the Labor Standards Act and Act of Gender Equality in Employment, etc.</p> <p>(II) 1. The Company conducts employee performance evaluation semi-annually, explicitly specifies the reward and punishment standards, includes relevant performance evaluation items and establishes relevant benefits and the Employee Welfare Committee according to the Labor Standards Act. Furthermore, the Company also provides three-holiday gifts and gift money and birthday gift money, stipulates budget for annual travel and year-end party, birthday party and group insurance. In addition, according to the Employee Welfare Committee Charter, employees may apply for retirement and employment benefits of maternity allowance, marriage/funeral subsidy and education subsidy, etc. In addition, the Article 26 of the Articles of Incorporation of the Company specifies that if the Company has a profit at the end of a fiscal year, an amount equivalent to 2% to 4% of the profit shall be appropriated as the employees' remuneration. Workplace diversity and equality: For 2025Q1, the average ratio of female employees was approximately 31.58%, and the average ratio of female officers was approximately 4.82%.</p> <p>2. The Company appropriately reflects the operational performance or outcome in the remuneration of employees, and the policy establishment and implementation status are as follows: Remuneration issuance subject according to the Regulations for Issuance of Employee Remuneration: All current official on-job employees of the Company during remuneration calculation year, and the remuneration calculation refers to the year audited and certified by CPA, and the remuneration of employees is issued in the following year.</p> <p>[Employee stock option] is to allow employees to participate in the operation of the Company and to share the business outcome, in order to establish a harmonic labor-management relationship, thus contributing effort to achieve the goal of sustainable operation jointly. Employees are entitled to receive the corresponding subscription right proportional to one's job rank, seniority and performance.</p> <p>[Regulations for Transferring Repurchased Shares to Employees] has been established to encourage employees and to improve the cohesion of employees. The Company has established the Regulations for Transferring Repurchased Shares to Employees according to Subparagraph 1 of Paragraph 1 of Article 28-2 of the Securities and Exchange Act and the Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies announced by FSC, Executive Yuan and relevant regulations. The Company's repurchase of shares for transferring to employees, in addition to compliance with relevant laws, is handled according to the aforementioned regulations. Number of subscribable shares for employees: For official employees on-board of the job for one full year, the number of subscribable shares is calculated according to the job rank, seniority and performance standard, and the average price of actual repurchase is used as the transfer price.</p> <p>[Regulations for Bonus Sharing of Staff] is to provide rewards to employees with contribution, in order to improve employees' work performance. Accordingly, these regulations are established as the basis for the issuance of bonuses to the staff of the Company. The receivable amount is calculated according to the employee's job rank,</p>	No major difference

<p>(III) Does the Company provide employees with a safe and healthy work environment, and provide safety and health education to employees regularly?</p>	<p>V</p>	<p>seniority and performance in order to obtain the conversion weight, following which the distributable bonus to staff is multiplied by such weight in order to obtain the receivable amount.</p> <p>[Regulations for Issuance of Holiday Bonuses] is to encourage employees to achieve the annual profit target, and the regulations for issuance of holiday bonuses during the Dragon Boat Festival and Mid-Autumn Festival. Holiday bonuses are issued according to the main business net profit target achievement percentage.</p> <p>[Employee Stock Ownership Trust] refers to that for the purpose of caring the post-retirement life of employees, and to achieve co-existence and co-prosperity of employees with the Company, employees jointly form the Stock Ownership Trust Committee, and a certain amount of the salary of each member is appropriated according to the 40%~60% additional bonus voluntarily agreed by the member for submission to the trustee (third party financial institution) for benefit management and utilization of all members, thus assisting members to accumulate wealth and to protect their future living and security.</p> <p>(III) The Company implements fire drills and audits the group meal hygiene and drinking water safety. In addition, the Company also implements industrial safety training for on-site operators, and provides health examination to all on-job employees annually free of charge. Obtained ISO45001 occupational safety and health management system certification in November 2024; the certificate is valid from 2024/11/13 to 2027/11/12. Through the continuous improvement of the management system, the company's occupational safety and health management will be strengthened. Relevant information on specific employee working environment and personnel safety protection measures is as follows:</p> <ol style="list-style-type: none"> 1. Access security control: Rigorous access security surveillance system is installed round the clock, and security guards are available during the nighttime and holiday in order to maintain the safety of the Company and dormitory. 2. Factory operation safety: According to the "Factory Act", "Enforcement Rules of Factory Act", "Occupational Safety and Health Act" and other relevant laws, the Company supervises the factory affairs personnel to enhance the promotion of labor safety and health education and training. In addition, the Company has established various machine and equipment standard operation procedures, and safety operation methods and also installs safety protection equipment, in order to train operators to use machines and equipment properly and to implement management and prevention of hazards. 3. Maintenance and inspection of equipment: According to the Regulations for Inspecting and Reporting Building Public Safety, the Company entrusts a professional company to perform public safety inspection every two or four years. In addition, according to the Fire Services Act, the Company also entrusts external vendor to perform fire inspection, and various machines and equipment, including air conditioner and fire equipment, are maintained and inspection periodically according to the Occupational Safety and Health Act. Moreover, conduct fire safety protection drills twice a year. External professional vendor is entrusted to perform inspection on the elevators, and inspection result is also recorded. 4. Environmental sanitation: The workplace shall be maintained clean at all times, and garbage is disposed daily. Water supply and drainage as well as lighting equipment are maintained properly. The drinking water is quarterly inspection and the filter is replaced periodically in order to ensure the drinking water health of employees. 5. Physiological and psychological hygiene: According to the promotion of government's laws and policies, the Company prohibits smoking at the workplace and also posts up non-smoking slogan to notify employees to not smoke at the workplace, in order to maintain the quality of the working environment. Furthermore, the Company also arranges regular and irregular employee health examination, in order to maintain the physical and mental health of employees. Medical staff are also arranged to provide on-site services and arrange lectures and interviews every month.. 6. Insurance: The Company applies for labor insurance (including occupational accident insurance), health insurance and group insurance according to the law. In case of any occurrence of injury or death of employee, the personnel unit will assist the handling of relevant insurance related affairs. <p>Describe the number of employee occupational accident(s) of the current year, number of people and its ratio to the</p>	
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<p>(IV) Does the Company have an effective career capacity development training program established for the employees?</p> <p>(V) Has the Company complied with laws and international standards with respect to customers' health, safety and privacy, marketing and labeling in all products and services offered, and implemented consumer protection policies and complaint procedures?</p> <p>(VI) Has the Company established a supplier management policy, and requested suppliers to comply with relevant regulations with regards to the issues of environmental protection, occupational safety and health or labor rights etc., and the implementation status thereof?</p>	<p>V</p> <p>V</p> <p>V</p>	<p>total number of employees, and relevant improvement measures: None.</p> <p>Describe the number of fires in the year, the number of casualties and the ratio of the number of casualties to the total number of employees, and related improvements in response to fires measures: None.</p> <p>(IV) The department heads of the Company encourage employees to participate in the internal and external education and training according to the on-job competence of employees. In addition, the promotion of outstanding employees is also organized. For relevant information, please refer to the employee continuing education and training status on pages 69-70.</p> <p>(V) The Company complies with the laws and international standards with regard to the marketing and labeling of products and services. In addition, customer complaint handling standard has been established.</p> <p>(VI) The Company has established the "Supplier Management Procedure" and "Environmental Management Substance Operation Control Audit" for the management of suppliers. In addition, the evaluation team is formed by the R&D, Quality Assurance and Procurement, in order to perform written and field evaluations on suppliers. The focus of the audit includes the assurance of quality and product safety. For all suppliers with transactions, regular and irregular audits on quality management and hazardous substance management are performed, in order to ensure that suppliers comply with environmental protection, safety and health related regulations. Furthermore, for raw material suppliers, the Company also requests them to issue the "Green Product Declaration" in order to declare that their raw materials comply with the regulations, thus ensuring usage safety. Suppliers are requested to properly comply with laws and social norms. Most of the domestic and foreign suppliers of the Company have been in long-term cooperation relationships with the Company. In case of any supplier has material environmental, labor condition, human rights and social related negative impacts, the Company will request for termination or rescission of contracts.</p>	
<p>V. Has the Company stipulated standards or guidelines according to the internationally accepted report, prepared sustainability report and reports for disclosing non-financial information of the Company? Has the aforementioned reports obtained the assurance or guarantee opinions from a third verification unit?</p>	<p>V</p>	<p>The Company has completed the 2023 perpetual report, but it has not been verified by a third party. The 2024 perpetual report is being written and is expected to be verified by a third party.</p>	<p>No major difference</p>
<p>VI. If the Company has established its own sustainable development principles in accordance with "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" please describe its current practices and any discrepancies from the Best Practice Principles: On November 12, 2024, the Board of Directors of the Company approved the establishment of the "Code of Practice for Sustainable Development" to practice corporate social responsibility and promote economic, environmental and social progress to achieve the goal of sustainable development.</p>			
<p>VII. Other important information to facilitate the understanding of the execution status of promotion of sustainable development:</p> <p>Since 2009, the Company has consecutively donated funds to the Taiwan Fund for Children and Families, and the donation amount has reached NT\$3,450 thousand, in order care and make contribution to the disadvantaged group.</p> <p>Since 2020, the Company has consecutively donated funds to Taiwan Good Neighbors Association, and the donation amount has reached NT\$ 300 thousand.</p> <p>Since 2020, the Company has consecutively participated in the Baishatun Event, and a total of 3,150 thousands of masks has been donated.</p> <p>On April 3, 2014, the strong earthquake in Hualien caused serious impact on the tribes in Xiulin Township. Wan Tai immediately donated a total of NT\$1.12 million to 7 elementary and middle schools in remote areas. And held the "See the Children of Xiulin~Kmbiyax! Children's Courage Camp" caring activity. Co-organized with Beigang Chaotian Temple, the "9th Beigang Mom Filial Piety Award" was awarded to 24 children. Wan Tai promotes this "Filial Piety Action" with the aim of bringing warmth to more families in need and conveying the importance of filial piety. In order to enhance employees' environmental awareness and give back to society, the general manager of Wantai Technology led employees to hold a beach cleaning event in June 2024. Everyone participated enthusiastically, environmental awareness was improved, and a small but powerful contribution was made to the future of the earth. From December 13 to 14, 2014, we cooperated with the Border Action Association to organize the "Myanmar Displaced Children's Dream Persistence Games", with a total of nearly 500 teachers and students from 8 schools participating. This campaign will encourage displaced children in Myanmar to overcome difficulties and bravely pursue their dreams.</p> <p>●The company invested NT\$1 million in TSMC green bonds (bond abbreviation: P12 TSMC 2A, code: B618DG) in 2023. The bond has obtained the green bond qualification approval of the OTC Trading Center.</p>			

Note 1: If the Implementation Status is selected as "Yes," please explain the key policies, strategies, measures taken and execution status; if Implementation Status is selected as "No," please explain deviation and reasons in

the field of “Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons”, and explain any relevant policy, strategy and measure planned for the future.
Note 2: Materiality principle refers to relevant environment, society and corporate governance issues having material impacts on the investors and other interested parties of the company.

Climate-related information for listed OTC companies

1. Implementation of climate-related information

item	Execution situation
<p>(I)Describe board and management oversight and governance of climate-related risks and opportunities.</p> <p>(II)Describe how the identified climate risks and opportunities affect the company's business, strategy and finance (short-term, medium-term, long-term).</p> <p>(III)Describe the financial impact of extreme climate events and transition actions.</p> <p>(IV)Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.</p> <p>(V)If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be described.</p> <p>(VI)If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.</p> <p>(VII)If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> <p>(VIII)If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning schedule, annual achievement progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the information should be explained. The source and quantity of offset carbon reduction credits or the quantity of renewable energy certificates (RECs).</p> <p>(IX)Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans (fill in 1-1 and 1-2 separately).</p>	<p>(I)The company has established the "Greenhouse Gas Inventory Implementation Committee" in 2022, with the general manager serving as the chairman and the convener of this committee. The company conducts greenhouse gas inventory and verification schedule planning reports to the board of directors every quarter, submits them to the board of directors, and controls them on a quarterly basis.</p> <p>(II)A total of three risks were identified:</p> <p>(1)To increase the pricing of greenhouse gas emissions, Taiwan's Climate Change Response Act in 2024 will impose a carbon fee on the country's first wave of large carbon emitters with annual carbon emissions exceeding 25,000 tons. Although Wonderful Hi-Tech is not the first wave of companies to adopt management, it considers that regulations may become increasingly strict in the future. Enterprises under management are under revision, so risks must still be included in the assessment. This is a short-term impact.</p> <p>(2)The severity and frequency of extreme climate events are increasing, and factories are spread all over the world. The intensification of extreme climate has exposed various locations around the world to different climate risks. In the past, factories in China have faced extreme high temperatures that led to factory shutdowns. Factories in the lower reaches of the Yangtze River were flooded due to heavy rains, causing equipment damage and affecting supply. In U.S. factories, hurricanes have caused the supply chain to be unable to supply raw materials as scheduled, resulting in delayed delivery. Such weather disasters have increased the company's risk of disrupting operations and had a substantial impact on the company's finances. This is a medium-term impact.</p> <p>(3)Adopt low-carbon energy projects and take energy-saving measures. As countries currently tighten controls on total carbon emissions and import carbon tariffs, if energy-saving and carbon reduction measures are not taken, the export competitiveness of the company's products may decline and increase Additional carbon costs beyond sales. On the contrary, if enterprises actively deploy low-carbon energy and energy-saving solutions, they will be able to reduce the costs caused by carbon emissions, and factories with lower carbon emissions may have potential benefits from excess carbon rights. This is a short-term impact.</p> <p>(III)Extreme weather events may cause an increase in the company's operating costs, unstable supply chain supply, increased water and electricity costs in areas with water shortages, and high temperatures that may cause thermal hazards to production line employees.</p> <p>(IV)The "Greenhouse Gas Inventory Implementation Committee" jointly proposes risks that may affect the company in their respective fields, and discusses the impact of each issue and response strategies through irregular meetings.</p> <p>(V)~(VIII)NA</p> <p>(IX)As described in the table below</p>

1-1 Company greenhouse gas inventory and confirmation status in the last two years

1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/million yuan) and data coverage of greenhouse gases in the past two years.
The scope of the greenhouse gas inventory covers the Wugu Head Office and the Zhongli Factory.
The greenhouse gas emissions (Scope 1) in 2023 are 118 metric tons CO ₂ e, (Scope 2) are 3,210 metric tons CO ₂ e, and the intensity is 1.2 metric tons CO ₂ e/million yuan.
The greenhouse gas emissions (Scope 1) in 2024 are 102 metric tons CO ₂ e, (Scope 2) are 3,774 metric tons CO ₂ e, and the intensity is 1.2 metric tons CO ₂ e/million yuan.

1-1-2 Greenhouse Gas Confirmation Information

Describe the confidence situation in the last two years as of the publication date of the annual report, including the scope of the confidence, the organization of the confidence, the criteria for the confidence and the opinion of the confidence.
he 2023 greenhouse gas inventory report has the same scope as the 2022 report and is verified by the British Standards Institution (BSI) using the ISO14064-1 standard;
The 2024 greenhouse gas inventory will be verified by BSI, the British Standards Institution, and is expected to be verified in June 2025.

1-2 Greenhouse gas reduction goals, strategies and specific action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.
2022 is the base year for the greenhouse gas reduction plan. In 2024, greenhouse gas inventories will be completed for factories in Vietnam, Thailand, Dongguan and Zhongli (including the Wugu head office). Some operating locations have not yet completed the calculation work (office nature). It is expected that greenhouse gas inventories will be completed for all operating locations by 2026, and carbon reduction targets and strategies will be redefined on this basis.

Note: According to the schedule set by the Financial Supervisory Commission's order on Article 10, Paragraph 2, of the Standards on Matters to Be Recorded in the Annual Reports of Publicly Offering Companies: Our company is a company with a capital of less than 5 billion yuan and should complete the disclosure of inventory information starting from 2027. Disclosure of confident information will be completed starting from 2029.

(VI) Ethical Corporate Management Practices, and Deviations from Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons

Assessment Item	Implementation Status			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	Yes	No	Summary	
I. Establish ethical corporate management policy and solution				
(I) Has the company established ethical management policies approved by the board of directors' meeting and stated in its memorandum or external correspondence about the policies and practices it has to maintain business integrity? Are the board of directors and the management committed in fulfilling this commitment?	V		(I) The Company has established the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" approved by the board of directors, and relevant content has been disclosed on the Company's website, in order to promote ethical management policy. It is executed properly for the internal management and external business activities of the Company, in order to comply with the operation of ethical corporate management best practice of the Company.	Compliance with Articles 4, 5, 8, 18 and 21 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(II) Has the Company established an assessment mechanism for unethical conduct risk, performed periodic analysis and assessed operating activities of relatively higher unethical conduct risk in the scope of business, and has established unethical conduct solution accordingly, and at least covering	V		(II) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" according to the provisions of "Ethical Corporate Management Best Practice Principles" and relevant laws. In addition, operation procedure, code of conduct, disciplinary actions for violation and complaint system have also been specified. Furthermore, unethical conducts are also explicitly defined in order to regulate matters requiring attention during the execution of duties by the Company's personnel. In	Compliance with Articles 2, 6 and 10~14 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies

the preventive measures for the conducts described in each subparagraph of Paragraph 2 of Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”?			addition, the Chairman’s Office has also reported the ethical management status to the board of directors on March 12, 2025.	
(III) Has the company defined and enforced operating procedures, behavioral guidelines, penalties and grievance systems as part of its preventive measures against dishonest conducts? Are the above measures reviewed and revised on a regular basis?	V		(III) The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” and reviews predefined plans periodically. In addition, the Chairman’s Office coordinates and prevents any occurrence of violation, and the mechanisms of the audit of internal auditors and communication channels of stakeholders are implemented in order to prevent occurrence of unethical conducts.	Compliance with Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
II. Implement ethical management				
(I) Has the Company evaluated the record of the counterparties on business ethics, and explicitly stated business integrity as an integral part of the contracts when entering into agreements with counterparties of trade?	V		(I) Prior to establishing business relationship with others, the Company will assess the legality of the business transaction counterparties and determine whether there is any record of unethical conducts, in order to ensure that the business operation method is fair and transparent, and there shall be no request, offer or acceptance of any bribes. Although, such requirements have not yet been included in the sale and purchase contracts between the two parties, the Company will include clauses specifying relevant requirements during the signing of new contracts.	Compliance with Article 9 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(II) Has the Company established a dedicated unit directly under the board of directors and responsible for the promotion of corporate ethical management, and reporting its ethical management policy and proposal for prevention of unethical conducts as well as supervision of implementation status to the board of directors’ meeting periodically (at least once annually)?	V		(II) The Company designates the Chairman’s Office to be in charge of the promotion and supervision of the execution of relevant works, and the ethical management policy and prevention of unethical conducts as well as the supervision execution status have been reported to the board of directors on March 12, 2025. In addition, the “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct” have also disclosed on the Company’s website, in order to promote the implementation and execution of ethical management policy of all employees and stakeholders.	Compliance with Article 17 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(III) Does the Company have any policy that prevents conflict of interest, and channels that facilitate the report of conflicting interests?	V		(III) To prevent conflict of interests, the Company has established the “Procedures for Ethical Management and Guidelines for Conduct” and the “Rules of Procedure for Board of Directors Meetings”, in order to regulate method and handling procedure, and relevant channels are also provided. Directors, and managerial officers of the Company also exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director’s proxy to exercise voting rights on that matter.	Compliance with Articles 19 and 23 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(IV) Has the Company established effective accounting and internal accounting and control systems for the implementation of ethical corporate management policies, prepared audit plans according to the evaluation results of dishonesty risks, and have the results been audited by internal auditors or CPAs?	V		(IV) The Company has established effective accounting and internal accounting and control systems for the implementation of ethical corporate management policies, has prepared audit plans according to the evaluation results of dishonesty risks, and the results have been audited by internal auditors. In addition, PwC Taiwan also audits the financial statements, and inspection on the internal control has been performed, in order to reasonably assure the design and execution effectiveness of the international control system.	Compliance with Article 20 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(V) Has the Company provided internal and external training on topics of business integrity?	V		(V) The Company actively assigns personnel to participate in external education and training as well as seminars related to ethical management. The Company also shares successful stories of other enterprises during regular meeting, in order to convey and educate employees the importance of ethical management.	No major difference
III. Implementation status of the Company’s reporting system				
(I) Has the Company established a substantive reporting and reward and punishment system and convenient channels for reporting, and appointed designated personnel for handling the targets of	V		(I) The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” approved by the 21st meeting of the 13th term of board of directors on March 23, 2016, and it has specified the acceptance unit, reporting channel, handling procedure, reward/disciplinary action and	Compliance with Article 23 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM

reports?			complaint filing system. Please refer to the Company's website (http://www.wontex.com)→Investment→Corporate Governance→Company Procedures and Regulations. The spokesperson's contact method and email channels are also disclosed on the Company's website. In case of discovery of any personnel of the Company violating the ethical corporate conduct, a report can be submitted directly. The Company has also set up the employee mailbox, allowing employees and relevant personnel to report any improper conducts.	Listed Companies
(II) Has the Company established standard operation procedures for responding to reports and complaints, the measures to be taken after the investigation, and related mechanisms for confidentiality?	V		(II) The "Procedures for Ethical Management and Guidelines for Conduct" of the Company has explicitly specified the reporting system, and dedicated personnel are responsible for handling report cases according to procedures specified. In addition, the written statement also specifies that reporter's identity and report content shall be kept confidential. In case where a violation is verified to be true, the individual being reported will be requested to stop relevant actions immediately, and appropriate disposition will also be made. When it is considered necessary, indemnification is claimed through legal proceedings, and disciplinary action is also imposed according to relevant laws or the "Work Rules" of the Company.	Compliance with Article 23 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
(III) Has the Company taken any measures for the protection of the informants from suffering undue treatment?	V		(III) According to the "Procedures for Ethical Management and Guidelines for Conduct" established by the Company, the Company keeps the reporter's identity and report content confidential, and the Company also guarantees to protect the reporter such that the reporter is not subject to improper disposition due to his/her reporting.	Compliance with Article 23 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
IV. Enhance information disclosure Has the Company disclosed the Ethical Management Principles and effect of implementation thereof on its website and Market Observation Post System?	V		The Company has disclosed the "Corporate Ethical Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" on the Company's website. In addition, the ethical management implementation status and measures adopted are also disclosed on the Company's website and in the annual report. For the relevant provisions of the "Corporate Ethical Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct", please refer to the Company's website (http://www.wontex.com)→Investment→Corporate Governance→Company Procedures and Regulations. For the ethical management implementation status, please refer to the Company's website (http://www.wontex.com)→Investment→Corporate Governance→Ethical Management.	Compliance with Article 25 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
V. If the Company has formulated its own Corporate Governance Best Practice Principles as per the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, please specify the difference between its operation and the principles: To enhance the corporate culture of ethical management and the operating environment of sustainable development, the Company has established the "Corporate Ethical Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" according to the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies", in order to provide a basis for specifying requirements for execution of duties by the Company's personnel. There was no major difference in the principle and method adopted.				
VI. Other important information that is helpful in understanding the ethical management operation of the Company: 1. Directors, managerial officers and other stakeholders attending or invited to attend board meetings of the Company also exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter. Directors shall exercise a high degree of self-discipline, and improper mutual support is not acceptable. 2. The Company has established the "Corporate Internal Material Information Handling Operation Procedure" specifying that directors, managerial officers and employees of the Company shall act as a prudent administrator with due care and fulfill the obligation of loyalty in order to exercise duties based on the principle of good faith, and shall also sign the non-disclosure agreement. Directors, managerial officers and employees being aware of or knowing internal material information of the Company must not disclose such internal material information to others. For relevant provisions of the "Corporate Internal Material Information Handling Operation Procedure", please refer to the Company's website (http://www.wontex.com)→Investment→Corporate Governance→Company Procedures and Regulations.				

(VII) Other information material to the understanding of corporate governance within the Company: None.

(VIII) Internal Control System Implementation Status:

1. Statement of International Control System

MOPS > Single Company > Corporate Governance > Company Rules/Internal Control > Internal Control Statement Announcement, 【<https://mops.twse.com.tw/mops/#/web/t06sg20>】

2. If the internal control system was reviewed by CPA, the CPA's review report shall be disclosed: None.

(IX) Important resolutions made by the shareholders' meetings and the board of directors' meetings during the latest financial year and up to the printing date of this annual report:

1. Important resolution and implementation status of shareholders' meetings:

Date of shareholders' meeting	Important resolution of shareholders' meeting	Implementation status
2024.6.12	I. Adoption of proposal for 2023 distribution of earnings with issuance of cash	1.The Company's 2023 earnings distribution proposal was approved for the distribution of cash dividend of NT\$185,013 thousand (NT\$1.16267033 per share was distributed). 2.July 15, 2024 was set to be the ex-dividend base date, and the dividends were distributed completely on August 2, 2024.
	II. Approved the proposal for amendment to the "Rules of Procedure for Shareholders' Meeting".	It was announced on the Company's website on June 30, 2024 and handled according to the procedures after amendment.

2. Important resolutions of the board of directors' meetings and resolution result :

Board meeting session	Important resolution	Matters specified in Article 14-3 of Securities and Exchange Act
1th meeting in 2025 (21th meeting of 16th term) March 12, 2025	1. Approved the 2024 consolidated and parent company only financial statements prepared according to IAS. 2. Approved the 2024 earnings distribution proposal. 3. Approved the proposal for distribution of 2024 remuneration of employees and remuneration of directors. 4. Approved the handling of financial derivatives. 5. Approved amendments to certain provisions of the Company's Articles of Association. 6. Passed to define the scope of the company's grassroots employees. 7. Approved the 2024 statement of Internal control system. Opinion of independent directors: Independent Director Chen shih Yang suggested that the second paragraph of Article 26 of the company's articles of association be amended to read: The employee remuneration ratio in the preceding paragraph shall include at least 1% for the purpose of distributing remuneration to grassroots employees. Company's handling for the opinions of independent directors: Corrected as suggested. Result of resolution: Approved by all attending directors.	Yes No No Yes Yes Yes Yes
6th meeting in 2024 (20th meeting of 16th term) December 20, 2024	1. Approved the Company's 2025 operating plan. 2. Approved the Company's 2025 audit plan. 3. Approved the handling of financial derivatives. 4. Approved the loaning of fund of USD 2 million to Thai Wonderful Wire Cable Co., Ltd., a subsidiary of Wonderful Hi-Tech Co., Ltd. 5. System" and "Internal Audit Implementation Rules". Opinion of independent directors: None. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	No No Yes Yes Yes
5th meeting in 2024 (19th meeting of 16th term) November 12, 2024	1. Approved the 2024 third quarter consolidated financial statements. 2. Approved the handling of financial derivatives. 3. Approved the sixth issuance of domestic unsecured convertible bonds for conversion into new shares and the establishment of capital increase base date. 4. Approved the evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others. Opinion of independent directors: None. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	Yes Yes No Yes
4th meeting in 2024 (18th meeting of 16th term) August 9, 2024	1. Approved the 2024 second quarter consolidated financial statements. 2. Approved the handling of financial derivatives. 3. Approved the sixth issuance of domestic unsecured convertible bonds for conversion into new shares and the establishment of capital increase base date. 4. Approved the evaluation on whether loans exceeding the credit extension period and amount	Yes Yes No Yes

	considered to be major shall be recognized as loaning of fund to others. Opinion of independent directors: In the first case, independent director Chen shih Yang suggested learning more about tax-saving methods to reduce the tax burden. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	
3th meeting in 2024 (17th meeting of 16th term) June 12, 2024	Approved the establishment of cash dividend distribution ex-dividend date related matters. Opinion of independent directors: None. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	No
2th meeting in 2024 (16th meeting of 16th term) May 13, 2024	1. Approved the 2024 first quarter consolidated financial statements. 2. Approved the evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others. 3. Approved the sixth issuance of domestic unsecured convertible bonds for conversion into new shares and the establishment of capital increase base date. Opinion of independent directors: None. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	Yes Yes No
1th meeting in 2024 (15th meeting of 16th term) March 13, 2024	1. Approved the 2024 consolidated and parent company only financial statements prepared according to IAS. 2. Approved the 2024 earnings distribution proposal. 3. Approved the proposal for distribution of 2024 remuneration of employees and remuneration of directors. 4. Approved the handling of financial derivatives. 5. Approved the CPA independence and competency evaluation and appointment. 6. Approved the evaluation on whether loans exceeding the credit extension period and amount considered to be major shall be recognized as loaning of fund to others. 7. Through the capital increase of THB 102,900,000 (approximately US\$3,000,000) in Thai Wonderful Wire Cable Co., Ltd. 8. Approved the 2023 statement of Internal control system. Opinion of independent directors: None. Company's handling for the opinions of independent directors: None. Result of resolution: Approved by all attending directors.	Yes No No Yes Yes Yes Yes Yes

(X) Documented opinions or declarations made by Directors or Supervisors against board resolutions in the most recent year, up till the publication date of this annual report: None.

IV. Information on Independent Auditor's Fee

(I) The content of the amounts of both audit and non-audit fees and the details of the non-audit services for non-audit fees paid to the CPA, to the accounting firm of the CPA, and to associates shall be disclosed

Amount Unit: NT\$ thousand

Name of Accounting Firm	Name of CPA	CPA's Audit Period	Audit Fee	Non-Audit Fee	Total	Remarks
PwC Taiwan	Shu-Chiung Chang	2024.1.1~2024.12.31	3,660	3,983	7,643	
	Po-Chuan Lin					

Please describe the non-audit fee service content:

1. Sustainability report consulting service
2. CFC consulting service
3. TP special review service
4. Tax visa
5. Transfer pricing

For any one of the following, the matters below shall be disclosed:

1. When the accounting firm is changed and the audit fees paid for the financial year in which the change took place are less than those paid for the financial year immediately preceding the change, the amount of the audit fees before and after the change and the reason shall be disclosed: Since there is no change, this is not applicable.
2. When the audit fees paid for the current financial year are lower than those paid for the immediately preceding financial year by 10 percent or more, the amount and percentage of and reason for the reduction in audit fees: None.

(II) The audit fee described in the preceding Item refers to the fee paid by the Company to the CPA in relation to the financial report audit, review, verification and financial forecast review.

V. Change of CPA's Information: None.

VI. The Company's Chairman, President and Managers in charge of its finance and accounting operations holding any positions within the independent audit firm or its affiliates in the most recent year: None.

VII. Transfer or pledge of shares owned by directors, managerial officers, shareholders with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

- (1)Equity transfer: MOPS > Single Company > Equity Change/Securities Issuance > Equity Transfer Information Query > Post-event Report Form for Insider Shareholding Changes, 【 https://mops.twse.com.tw/mops/#/web/query6_1 】 .
Changes in equity pledge: MOPS > Single Company > Equity Change/Securities Issuance > Internal Pledge Release > Announcement of Internal Pledge Release, 【 https://mopsov.twse.com.tw/mops/web/STAMAK03_1 】 .

- (2)Information on the related party to whom the equity of directors, managers and shareholders holding more than 10% of the shares is transferred or pledged: None.

VIII. Information of shareholders of top ten shareholding percentage for related parties or spouse, relative relationship within second degree of kinship among themselves

Information on relationship among shareholders of top 10 highest shareholder percentages

Name (Note 1)	Personal Shareholding		Holding of shares by spouse, underage children (Note 2)		Total shares held under the name of others		Information on the relations among the top 10 shareholders if anyone is a related party, a spouse, or a relative within second degree of kinship of another and their names. (Note 3)		Remarks
	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Company name (or individual name)	Relationship	
Mei ming Investment Co., Ltd.Responsible Person: Cheng-Po Chang	14,221,070	8.34	0	0	0	0	Ming-Lieh Chang Cheng -Chin Chang Guo Meiyong	Father-son Brothers mother and son	
Ming-Lieh Chang	11,950,911	7.01	1,145,748	0.67	0	0	Ming-Hua Chang Cheng-Po Chang Cheng -Chin Chang Ming-Liang Liang Guo Meiyong	Brothers Father-son Father-son Relative by marriage spouse	
Wanshih Electronic Co., Ltd. Chairman: Cheng-Chin Chang	5,490,121	3.22	0	0	0	0	Ming-Lieh Chang Cheng-Po Chang Guo Meiyong	Father-son Brothers mother and son	
Ming-Hua Chang	1,925,605	1.13	886,017	0.52	0	0	Ming-Lieh Chang	Brothers	
HSBC Bank (Taiwan) Co., Ltd. is entrusted to manage the investment account of Morgan Stanley International Limited	1,738,000	1.02	0	0	0	0	none	none	
Fu San Machinery Co., Ltd. Responsible Person:	1,528,512	0.90	0	0	0	0	Lien-Tsai Chung	Relative by marriage	

Lien-Tsai Chung									
JPMorgan Securities Co., Ltd. investment account managed by Chase	1,503,743	0.88	0	0	0	0	none	none	
Lien-Tsai Chung	1,389,000	0.81	710,000	0.42	0	0	Ming-Lieh Chang Fu San Machinery Co., Ltd.	Relative by marriage Same as the Responsible Person	
Citibank (Taiwan) is entrusted with the custody of DBS Bank	1,388,000	0.81	0	0	0	0	none	none	
Guo Meiyang	1,145,748	0.67	11,950,911	7.01	0	0	Ming-Lieh Chang Cheng-Po Chang Cheng-Chin Chang	Spouse mother and son mother and son	

Note 1: The names of all top 10 shareholders shall be indicated completely, and for corporate shareholders, corporate shareholders' name and representative shall be indicated separately.

Note 2: The calculation of the shareholding percentage refers to the shareholding percentage of the person and his/her spouse, minors, or by the person under others' names respectively.

Note 3: The shareholders listed above include judicial and natural persons, and the relationship among the shareholders shall be disclosed according to the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. Number of shares held by the company, the company's directors, managerial officers and the number of shares invested in a single company which are held by the entities directly or indirectly controlled by the company, and calculating the consolidated shareholding percentage of the above categories

Comprehensive Shareholding Percentage

December 31, 2024
Unit: thousand shares/%

Investee	Investment of the Company		Investment by directors, supervisors, managers, or any companies controlled either directly or indirectly by the Company (Remarks)		Consolidated investment		Remarks
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	
Wonderful Holding (Cayman) Co., Ltd.	12,256	100.00	-	-	12,256	100.00	
Wonderful International (Cayman) Co., Ltd.	-	-	12,256	100.00	12,256	100.00	Held by subsidiary
Thai Wonderful Wire Cable Co., Ltd.	-	-	1,576	73.50	1,576	73.50	Held by subsidiary
Wonderful Holding (Thailand) Co., Ltd.	-	-	0.49	100.00	0.49	100.00	Held by subsidiary
ABA INDUSTRY INC.	92	56.10	72	43.90	164	100.00	Held by subsidiary
Vietnam Wonderful Wire Cable Co., Ltd.	-	50.00	-	50.00	-	100.00	Held by subsidiary
Le Hao International Co., Ltd.	16,326	81.63	0.697	3.485	17,023	85.12	Held by directors
Le Hao Co., Ltd.	-	-	41,401	100.00	41,401	100.00	Held by subsidiary
Wonderful Photoelectricity (Dongguan) Co. Ltd.	-	-	-	100.00	-	100.00	Held by subsidiary
Yi-Tai Technology Co., Ltd.	21,377	100.00	-	-	21,377	100.00	
Wonderful Cabling Systems Corporation	2,400	80.00	-	-	2,400	80.00	

Wanshih Electronic Co., Ltd.	16,667	20.55	34	0.04	16,701	20.59	Held by directors
Wan Shih (Hong Kong) Co., Ltd.	3,068	17.04	9,593	53.29	12,660	70.33	Held by associate
Suzhou Wanshih Optical Communication Co., Ltd.	-	2.56	-	87.26	-	89.82	Held by associate
Saga YesFamily Healthcare Co.	3,010	28.00	2,106	19.59	5,116	47.59	Held by directors
ACTife Hi-Tech Co., Ltd.	2,000	100.00	-	-	2,000	100.00	
Leading LOHAS International Trading Company	100	100.00	-	-	100	100.00	
ALPHA TREASURE INVESTMENTS LIMITED	508	35.00	-	-	508	35.00	
PT ALPHA GLOBAL TECHNOLOGY	-	-	-	90.00	-	90.00	Held by associate
WHT international LLC.	20	100.00	-	-	20	100.00	
Hong Yi Co., Ltd.	12,000	40.00	-	-	12,000	40.00	

Three. Fundraising Status

I. Capital and Shares

(I) Source of Capital:

1. Source of capital

Date	Par value per share (NT\$)	Registered capital		Paid-in capital		Remarks			
		Number of shares (thousand)	Amount (NT\$ thousand)	Number of shares (thousand)	Amount (NT\$ thousand)	Source of capital (NT\$ thousand)		Those who use assets other than cash to offset the share price	Others
1978/06/19	1,000	10	10,000	5	5,000	Cash capital increase registration	5,000	None	
1979/06/19	1,000	20	20,000	20	20,000	Cash capital increase	15,000	None	
1981/01/31	1,000	30	30,000	30	30,000	Cash capital increase	10,000	None	
1981/07/29	1,000	60	60,000	60	60,000	Cash capital increase	30,000	None	
1983/12/16	1,000	90	90,000	90	90,000	Cash capital increase	30,000	None	
1986/10/30	1,000	120	120,000	120	120,000	Cash capital increase	30,000	None	
1988/11/04	1,000	150	150,000	150	150,000	Cash capital increase	30,000	None	
1989/10/17	10	19,500	195,000	19,500	195,000	Cash capital increase	45,000	None	
1992/01/08	10	60,000	600,000	30,000	300,000	Cash capital increase	105,000	None	
1992/10/23	10	60,000	600,000	40,200	402,000	Cash capital increase Capital increase by surplus earnings Capital increase by employee bonuses	40,000 60,000 2,000	None	
1995/10/27	10	60,000	600,000	45,000	450,000	Capital increase by surplus earnings Capital increase by employee bonuses	40,200 7,800	None	Note 1
1996/08/30	10	60,000	600,000	50,000	500,000	Capital increase by surplus earnings Capital increase by employee bonuses	45,000 5,000	None	Note 2
1997/07/14	10	60,000	600,000	58,000	580,000	Capital increase by surplus earnings Capital increase by employee bonuses	75,000 5,000	None	Note 3
1998/10/02	10	88,000	880,000	67,200	672,000	Capital increase by surplus earnings Capital increase by employee bonuses	87,000 5,000	None	Note 4
2004/07/14	10	88,000	880,000	80,220	802,200	Overseas unsecured convertible bonds	130,200	None	
2005/02/14	10	88,000	880,000	85,837	858,368	Overseas unsecured convertible bonds	56,168	None	
2006/10/19	10	120,000	1,200,000	86,695	866,952	Capital increase by surplus earnings	8,584	None	Note 5 Note 6
2007/05/09	10	120,000	1,200,000	92,234	922,340	Domestic unsecured convertible bonds	55,388	None	Note 7
2007/08/03	10	200,000	2,000,000	97,778	977,780	Domestic unsecured convertible bonds	55,440	None	Note 8
2007/09/06	10	200,000	2,000,000	106,357	1,063,568	Capital increase by surplus earnings Capital increase by employee bonuses	73,788 12,000	None	Note 9
2007/10/30	10	200,000	2,000,000	109,996	1,099,959	Domestic unsecured convertible bonds	36,391	None	Note 10
2008/02/12	10	200,000	2,000,000	111,125	1,111,251	Domestic unsecured convertible bonds	11,292	None	Note 11

Date	Par value per share (NT\$)	Registered capital		Paid-in capital		Remarks			
		Number of shares (thousand)	Amount (NT\$ thousand)	Number of shares (thousand)	Amount (NT\$ thousand)	Source of capital (NT\$ thousand)		Those who use assets other than cash to offset the share price	Others
2008/04/18	10	200,000	2,000,000	111,710	1,117,109	Domestic unsecured convertible bonds	5,858	None	Note 12
97/07/22	10	200,000	2,000,000	112,439	1,124,392	Domestic unsecured convertible bonds	7,283	None	Note 13
2008/08/20	10	200,000	2,000,000	114,694	1,146,943	Capital increase by surplus earnings Capital increase by employee bonuses	10,551 12,000	None	Note 14
2009/02/04	10	200,000	2,000,000	112,694	1,126,943	Cancellation of treasury shares	(20,000)	None	Note 15
2010/01/13	10	200,000	2,000,000	112,701	1,127,014	Domestic unsecured convertible bonds	71	None	Note 16
2010/04/19	10	200,000	2,000,000	117,573	1,175,727	Domestic unsecured convertible bonds	48,712	None	Note 17
2010/07/23	10	200,000	2,000,000	117,587	1,175,870	Domestic unsecured convertible bonds	143	None	Note 18
2010/09/02	10	200,000	2,000,000	119,673	1,196,727	Capital increase by surplus earnings	20,857	None	Note 19
2010/10/18	10	200,000	2,000,000	117,473	1,174,727	Cancellation of treasury shares	(22,000)	None	Note 20
2010/12/27	10	200,000	2,000,000	132,573	1,325,727	Cash	151,000	None	Note 21
2011/01/24	10	200,000	2,000,000	131,361	1,313,608	Cancellation of treasury shares Domestic unsecured convertible bonds	(20,000) 7,881	None	Note 22
2011/02/11	10	200,000	2,000,000	129,361	1,293,608	Cancellation of treasury shares	(20,000)	None	Note 23
2011/09/16	10	200,000	2,000,000	125,861	1,258,608	Cancellation of treasury shares	(35,000)	None	Note 24
2012/04/16	10	200,000	2,000,000	125,261	1,252,608	Cancellation of treasury shares	(6,000)	None	Note 25
2014/04/17	10	200,000	2,000,000	123,261	1,232,608	Cancellation of treasury shares	(20,000)	None	Note 26
2016/04/06	10	200,000	2,000,000	120,761	1,207,608	Cancellation of treasury shares	(25,000)	None	Note 27
2016/10/31	10	200,000	2,000,000	122,780	1,227,804	Domestic secured convertible bonds	20,196	None	Note 28
2017/01/18	10	200,000	2,000,000	123,535	1,235,353	Domestic secured convertible bonds	7,549	None	Note 29
2017/04/21	10	200,000	2,000,000	137,182	1,371,823	Domestic secured convertible bonds	136,470	None	Note 30
2017/07/28	10	200,000	2,000,000	140,369	1,403,685	Domestic secured convertible bonds	31,862	None	Note 31
2021/11/22	10	200,000	2,000,000	149,569	1,495,685	Cash capital increase	92,000	None	Note 32
2022/02/08	10	200,000	2,000,000	159,105	1,591,048	Domestic unsecured convertible bonds	95,362	None	Note 33
2022/05/04	10	200,000	2,000,000	161,012	1,610,120	Domestic unsecured convertible bonds	19,072	None	Note 34
2022/08/11	10	200,000	2,000,000	161,665	1,616,652	Domestic unsecured convertible bonds	6,532	None	Note 35
2023/06/29	10	300,000	3,000,000	161,665	1,616,652	Increase in rated capital	0	None	Note 36
2023/08/29	10	300,000	3,000,000	161,668	1,616,680	Domestic unsecured convertible bonds	28	None	Note 37

Date	Par value per share (NT\$)	Registered capital		Paid-in capital		Remarks			
		Number of shares (thousand)	Amount (NT\$ thousand)	Number of shares (thousand)	Amount (NT\$ thousand)	Source of capital (NT\$ thousand)		Those who use assets other than cash to offset the share price	Others
2023/12/05	10	300,000	3,000,000	161,791	1,617,912	Domestic unsecured convertible bonds	1,232	None	Note 38
2024/06/17	10	300,000	3,000,000	161,955	1,619,554	Domestic unsecured convertible bonds	1,642	None	Note 39
2024/09/16	10	300,000	3,000,000	162,741	1,627,413	Domestic unsecured convertible bonds	7,859	None	Note 40
2024/11/29	10	300,000	3,000,000	163,660	1,636,597	Domestic unsecured convertible bonds	9,184	None	Note 41

Note 1: Securities Management Commission of Ministry of Finance (84) Tai-Tsai-Zheng(1) No. 39161 Letter dated July 6, 1995.

Note 2: Securities Management Commission of Ministry of Finance (85) Tai-Tsai-Zheng(1) No. 41679 Letter dated July 8, 1996.

Note 3: Securities Management Commission of Ministry of Finance (86) Tai-Tsai-Zheng(1) No. 44086 Letter dated June 2, 1997.

Note 4: Securities Management Commission of Ministry of Finance (87) Tai-Tsai-Zheng(1) No. 49170 Letter dated June 8, 1998..

Note 5: Financial Supervisory Commission of Executive Yuan Jin-Guan-Yi-Zi No. 0950134445 Letter dated August 4, 2006.

Note 6: Jing-Shou-Shang-Zi No. 09501235220 Letter dated October 19, 2006.

Note 7: Jing-Shou-Shang-Zi No. 09601100250 Letter dated May 9, 2007.

Note 8: Jing-Shou-Shang-Zi No. 09601085790 Letter dated August 3, 2007.

Note 9: Financial Supervisory Commission of Executive Yuan Jin-Guan-Yi-Zi No. 0960036825 Letter dated July 16, 2007.

Jing-Shou-Shang-Zi No. 09601219630 Letter dated September 6, 2007.

Note 10: Jing-Shou-Shang-Zi No. 09601264980 Letter dated October 30, 2007.

Note 11: Jing-Shou-Shang-Zi No. 09701031050 Letter dated February 12, 2008.

Note 12: Jing-Shou-Shang-Zi No. 09701091550 Letter dated April 18, 2008.

Note 13: Jing-Shou-Shang-Zi No. 09701177370 Letter dated July 22, 2008.

Note 14: Financial Supervisory Commission of Executive Yuan Jin-Guan-Yi-Zi No. 09700321395 Letter dated June 27, 2008.

Jing-Shou-Shang-Zi No. 09701209670 Letter dated August 20, 2008.

Note 15: Jing-Shou-Shang-Zi No. 09801018420 Letter dated February 4, 2009.

Note 16: Jing-Shou-Shang-Zi No. 09901006620 Letter dated January 13, 2010.

Note 17: Jing-Shou-Shang-Zi No. 09901078410 Letter dated April 19, 2010.

Note 18: Jing-Shou-Shang-Zi No. 09901161760 Letter dated July 23, 2010.

Note 19: Jing-Shou-Shang-Zi No. 09901198920 Letter dated September 2, 2010.

Note 20: Jing-Shou-Shang-Zi No. 09901232710 Letter dated October 18, 2010.

Note 21: Jing-Shou-Shang-Zi No. 09901286450 Letter dated December 27, 2010.

Note 22: Jing-Shou-Shang-Zi No. 10001010680 Letter dated January 24, 2011.

Note 23: Jing-Shou-Shang-Zi No. 10001027780 Letter dated February 11, 2011.

Note 24: Jing-Shou-Shang-Zi No. 10001216410 Letter dated September 16, 2011.

Note 25: Jing-Shou-Shang-Zi No. 10101066670 Letter dated April 16, 2012.

Note 26: Jing-Shou-Shang-Zi No. 10301070280 Letter dated April 17, 2014.

Note 27: Jing-Shou-Shang-Zi No. 10501065030 Letter dated April 16, 2016.

Note 28: Jing-Shou-Shang-Zi No. 10501243630 Letter dated October 31, 2016.

Note 29: Jing-Shou-Shang-Zi No. 10601007100 Letter dated January 18, 2017.

Note 30: Jing-Shou-Shang-Zi No. 10601049250 Letter dated April 21, 2017.

Note 31: Jing-Shou-Shang-Zi No. 10601102900 Letter dated July 28, 2017.

Note 32: Jing-Shou-Shang-Zi No. 11001204710 Letter dated November 22, 2021.

Note 33: Jing-Shou-Shang-Zi No. 11101008260 Letter dated February 8, 2022.

Note 34: Jing-Shou-Shang-Zi No. 11101063270 Letter dated May 4, 2022.

Note 35: Jing-Shou-Shang-Zi No. 11101139580 Letter dated August 11, 2022.

Note 36: Jing-Shou-Shang-Zi No. 11230118850 Letter dated June 29, 2023.

Note 37: Jing-Shou-Shang-Zi No. 11230166020 Letter dated August 29, 2023.

Note 38: Jing-Shou-Shang-Zi No. 11230224630 Letter dated December 5, 2023.

Note 39: Jing-Shou-Shang-Zi No. 11330089390 Letter dated June 17, 2024.

Note 40: Jing-Shou-Shang-Zi No. 11330157600 Letter dated September 16, 2024.

Note 41: Jing-Shou-Shang-Zi No. 11330206840 Letter dated November 29, 2024.

2. Share Type

Unit: shares April 7, 2025

Share type	Registered capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Registered common shares	170,590,192	129,409,808	300,000,000	TPEX listed stocks on February 4, 1998

Note: Treasury shares of 3,614,000 shares are included.

(II) List of Major Shareholders

Shares	Number of shares held	Shareholding percentage (%)
Name of major shareholders		
Mei ming Investment Co., Ltd.	14,221,070	8.34
Ming-Lieh Chang	11,950,911	7.01
Wanshih Electronic Co., Ltd.	5,490,121	3.22
Ming-Hua Chang	1,925,605	1.13
HSBC Bank (Taiwan) Co., Ltd. is entrusted to manage the investment account of Morgan Stanley International Limited	1,738,000	1.02
Fu San Machinery Co., Ltd.	1,528,512	0.90
JPMorgan Securities Co., Ltd. investment account managed by Chase	1,503,743	0.88
Lien-Tsai Chung	1,389,000	0.81
Citibank (Taiwan) is entrusted with the custody of DBS Bank	1,388,000	0.81
Meiying Guo	1,145,748	0.67

(III) Company Dividend Policy and Implementation Status:

1. Dividend policy specified in the Articles of Incorporation:

Article 26-1: When the Company has a profit after the closing account of a fiscal year, amount shall be appropriated to pay tax and make up losses for the preceding years first, followed by setting aside a legal reserve of 10% thereof. For the remaining amount, in addition to the distribution of dividends, If there is still remaining surplus, the distribution of shareholders' dividends shall be determined according to the resolution of the shareholders' meeting.

Article 26-2: According to the dividend policy of the Company, the factors of profit status, financial plan, future development of the Company and shareholders' interests are comprehensively considered, and the Board of Directors then establishes the dividend distribution proposal annually according to the law, and the distribution amount shall not be less than 50% of the earnings after tax of the current year, and at least 10% of the cash dividends is distributed among the dividends distributed for the current year.

2. Distribution of dividends proposed for resolution in the present shareholders' meeting

Wonderful Hi-Tech Co., Ltd.

2024

Earnings Distribution Table

Item	Unit: NT\$ Amount
Unappropriated retained earnings at beginning of the term	196,561,155
Add: Adjustment to retained earnings for 2024 (Note 1)	3,838,778
Add: Net profit after tax for 2024	358,076,965
Accumulated distributable earnings	558,476,898
Recognized item	
Legal reserve (10%)	36,191,574
Reversal of special reserve (Note 2)	(41,958,981)
Current distributable earnings	564,244,305
Distribution item	
Shareholders' dividends (NT\$2 per share)(Notes 3 and 4)	320,091,430
Ending undistributed earnings reserved	244,152,875

Note 1: Includes adjustments to benefit plan actuarial benefits of \$2,763,088 based on actuarial reports, the share of other comprehensive income of equity-based associates and joint ventures - actuarial losses of \$35,235 for determined benefit plans, and unrealized gains and losses of \$1,110,925 on disposals of equity instruments measured at fair value through other comprehensive income of equity-based associates and joint ventures.

Note 2: Includes translation gain on reversal of financial statements of foreign operations of \$45,940,187, unrealized loss on financial assets measured at fair value through other comprehensive income of \$820,644 and fair value adjustment gain - investment property of \$3,160,562.

Note 3: This distribution plan was calculated based on the number of outstanding shares minus the number of treasury shares as of February 28, 2025.

Note 4: For the aforementioned earnings, the earnings of 2024 is distributed first in priority, followed by distributing the earnings of 2023.

(IV) Impact of the distribution of bonus shares proposed in the present shareholders' meeting on the business performance of the Company and earning per share:

There is no distribution of bonus shares in the current year; therefore, this is not applicable.

(V) Remuneration of employees and directors:

1. Information on the percentage or range of remuneration of employees and remuneration of directors specified in the Articles of Incorporation:

Article 26: When the Company has a profit for a fiscal year, 2% to 4% of the profit before tax and before the deduction of the distribution of remunerations of employees and directors shall be set aside as the remuneration of employees and no higher than 2% thereof shall be set aside as the remuneration of directors. However, when the Company has accumulated losses, amount shall be reserved for making up the accumulated losses first.

2. The estimation basis for the remunerations of employees and directors of the Company refers to that 2% of the profit before tax and before the deduction of the distribution of remunerations of employees and directors is set aside as the remuneration of employees and 1% thereof is set aside as the remuneration of directors. When there is difference between the actual distribution amount and the estimation amount, such difference is recorded under the current expense for the year of distribution.
3. Remuneration distribution status approved by the board of directors:
The 2024 net income before tax of the Company is NT\$462,282,223, and the income before subtracting the distribution of remunerations of employees and directors from the net Income

before tax is NT\$484,782,223. According to the Articles of Incorporation and the recommendation of the Remuneration Committee, remuneration of employees in cash of 3.2% for an amount of NT\$15,513,031 and remuneration of directors in cash of 1.6% for an amount of NT\$7,756,516 are proposed for distribution.

4. Status on the actual distribution of the remuneration of employees remunerations and remuneration of directors in the last year:

Unit: NT\$

Item	March 13, 2024 Approval through resolution of board of directors' meeting	June 12, 2024 Approval through resolution of shareholders' meeting	Difference
Remuneration of directors	4,824,152	4,824,152	0
Employees' remuneration distrusted in cash	9,648,304	9,648,304	0
Employees' remuneration distrusted in stocks	0	0	0

(VI) Status on repurchase of the Company's shares:

- (1) Repurchase executed completely:

April 30, 2025

Session of repurchase	17th (session)	18th (session)
Purpose of repurchase	Transfer shares to employees	Transfer shares to employees
Period of repurchase	August 14, 2020 to October 12, 2020	May 20, 2021 to July 16, 2021
Price range of repurchase (NT\$)	10.43~22.50	15.02~36.27
Type and quantity of shares repurchased (shares)	Common Stock 2,600,000	Common Stock 1,014,000
Amount of shares repurchased (NT\$)	40,663,484	25,816,962
Ratio of repurchased quantity over the predefined repurchase quantity (%)	86.67	72.43
Number of shares canceled and transferred (shares)	0	0
Accumulated number of company shares held (shares)	2,600,000	3,614,000
Ratio of accumulated number of company shares held to total number of shares issued (%)	1.59	2.21

- (2) Currently under execution:

April 30, 2025

Session of repurchase	19th (session)
Purpose of repurchase	Transfer shares to employees
Type of shares repurchased (shares)	Common Stock
Maximum amount of shares that can be repurchased (NT\$)	857,759,462
Scheduled buyback period	April 11, 2025 to June 10, 2025
Quantity to be repurchased (shares)	3,000,000
Price range of repurchase (NT\$)	21.70~57.00
Type and quantity of shares repurchased (shares)	868,000
Amount of shares repurchased (NT\$)	31,223,693
The ratio of the number of repurchased items to the total number of scheduled repurchases (%)	28.93

II. Issuance of Corporate Bonds:

(I) Status of corporate bonds issued but not yet redeemed

Corporate bond type	Sixth domestic unsecured convertible corporate bond
Issuance (processing) date	October 31, 2022.
Face Value	NT\$ 100,000
Issuance and transaction place	Not applicable.
Issue price	101.00 of par value adopted for issuance (issue at premium)
Total amount	Total par value of issuance of NT\$800,000,000 Total amount of issuance of NT\$810,092,410
interest rate	0%
Maturity	Three years Maturity date: October 31, 2025.
Guarantee institution	Not applicable.
Trustee	Taiwan Cooperative Bank Commercial Bank Co., Ltd.
Underwriting institution	MasterLink Securities Corporation
Review attorney	Handsome Attorneys-at-law Attorney Yang-Wen Chiu
CPA for financial statement of most recent year	PwC Taiwan CPA Pei-Ling Tu, CPA Po-Chuan Lin
Repayment Methods	In addition to conversion or redemption according to the issuance and conversion method, bonds are redeemed all at once in cash according to the par value of the bonds.
Outstanding principal	NT\$503,500,000 (up to March 31, 2025.)
Covenants for redemption or early repayment	Please refer to Regulations for Corporate Bond Issuance and Conversion
Restrictive covenants	Please refer to Regulations for Corporate Bond Issuance and Conversion
Name of credit rating agency, rating date, rating result of corporate bonds	None
Other rights attached	As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities
	Up to March 31, 2025, The amount converted into ordinary shares is NT\$296,500,000 (2,965 shares converted, 8,924,962 shares).
Other rights attached	Issuance and conversion, exchange or subscription method
	Please refer to Regulations for Corporate Bond Issuance and Conversion
Issuance and conversion, exchange or subscription method, issuing condition dilution and impact on existing shareholders' equity	Please refer to the description of (III) for details
Name of transfer agent for the transfer subject matter	Not applicable.

(II) Information on corporate bond conversion

Unit: NT\$

Corporate bond type		Sixth domestic unsecured convertible corporate bonds	
Item	Year	Up to March 31 date, 2025 for the current year	2024
Market price of the corporate bond	Highest	134.35	132.95
	Lowest	109.00	102.50
	Average	121.90	117.17
Conversion price		NT\$33.1 per share	
Issue date and conversion price at issuance		10 month 31 date, 2022 NT\$36.2 per share	
Performance of conversion obligation method		Issuance of new shares	

(III) Issuing condition dilution on equity and impact on shareholders' equity:
Sixth domestic unsecured convertible corporate bonds:

Unit: NT\$ thousand; thousand shares

Item	Conversion of corporate bonds (conversion in full)
Fundraising	810,092
Number of outstanding shares at issuance (without deduction of treasury shares)	161,665
Expected additional number of shares for issuance	22,099
Expected number of shares issued after financing	183,764
Maximum dilution of equity	12.03%

Note 1: The conversion price after conversion of corporate bonds during the convertible period is assumed to be NT\$36.2.

Note 2: Maximum dilution of equity = $1 - (\text{Number of issued shares} / \text{Expected number of shares issued after financing})$, and the original shareholders participating in the subscription of cash capital increase or corporate bond conversion is not considered.

III. Issuance of preferred shares: None.

IV. Issuance of global depository receipts: None.

V. (I) Issuance of employee stock options: None

(II) Issuance of new restricted employee shares: None.

VI. Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies: None.

VII. Financing plans and implementation status: None.

Four. Overview of Operations

I. Business Activities

(I) Business Sectors

1. Main content of business operation:

- (1) Electric Wires and Cables Manufacturing.
- (2) Wholesale of Household Appliance.
- (3) Retail Sale of Household Appliance.
- (4) Wholesale of Electronic Materials.
- (5) Retail Sale of Electronic Materials
- (6) International Trade.
- (7) Manufacturing Output.
- (8) Electronic Parts and Components Manufacturing.

2. Business weights

Unit: NT\$ thousand

Product name	2024 operating income	Ratio %
LAN cables	2,834,779	35
Electronic cables	2,010,531	25
Automobile wires	861,221	11
Paige Cables	419,919	5
E-Beam wires	386,603	5
Power cables	131,947	2
Computer cables	120,916	1
High temperature wires	22,308	0
Others	1,350,690	16
Total	8,138,914	100

3. Present products and service items of the Company

- (1) LAN cables
- (2) Optical fibers
- (3) Electronic cables
- (4) RF High frequency coaxial cables
- (5) Power cables
- (6) High temperature wires
- (7) Ultra-fine high temperature wires
- (8) Network copper cables and optical fiber peripherals and accessories
- (9) Automobile and motorcycle wires
- (10) Paige Cables
- (11) E-Beam wires

4. New products planned for development

- (1) AI Cloud Data Center – High-Speed Cables and Related Wiring Development
With the rapid rise of generative AI (such as ChatGPT and Copilot) and cloud computing technology, the global demand for data processing and storage has significantly increased.

With the advent of AI computing, data analytics, and deep learning, the need for high-performance servers and high-speed transmission cables is growing explosively. These servers and data centers require not only faster data processing capabilities but also more stable and efficient connection cables to ensure high-speed data transmission.

Wonderful plans to begin mass production of PCIe5, PCIe6, and 112G high-speed transmission cables at its Thailand facility in Q1 2025, gradually increasing capacity each quarter to meet market demand. Additionally, the company is simultaneously developing leak detection cables and power cables for data center cooling systems.

(2) Network Communications – High-End Network Cables and Hybrid Fiber-Copper Cables

The development of high-end network cables will be a key driver of digital transformation and smart applications, creating vast business opportunities for enterprises, households, and public sectors. Wonderful remains at the forefront of high-end network cable development and will continue to innovate with CAT6A and CAT8 cables, utilizing advanced architect and materials to adapt to various application environments.

Additionally, Power over Ethernet (PoE) technology and hybrid fiber-copper cables can unlock new market potential in smart buildings, IoT, and industrial automation. Wonderful plans to develop PoE network cables and hybrid fiber-optic cables tailored to different application scenarios, expanding its market reach and meeting diverse demands.

(3) Low Earth Orbit (LEO) Satellites – Network Transmission and Power Cables

Low Earth orbit satellite communication is one of the most significant breakthroughs in global space technology, effectively supplementing terrestrial infrastructure and enhancing global internet coverage. In recent years, governments worldwide have actively invested resources to advance satellite communication technology.

Wonderful's Vietnam and Thailand facilities will continue to develop high-performance transmission and power cables required for LEO satellite ground reception equipment, utilizing innovative materials to enhance environmental adaptability. Additionally, the company will accelerate regional safety certifications to expand its market presence and seize opportunities in the LEO satellite sector.

(4) Green Energy – EVE/EVC Charging Cables, Solar Cables, and Automotive Coaxial Cables

As the world moves toward a low-carbon economy, green energy technologies have become a critical trend for the future. Wonderful is actively investing in the electric vehicle (EV), solar energy, and new energy vehicle sectors, developing high-performance, environmentally friendly cables that comply with international standards to meet market demand.

(5) Industrial Cables – Robot Cables and Control Cables

With rapid advancements in global information technology and the growing shortage of labor, the adoption of robots and robotic arms has become a key industrial trend. From manufacturing and logistics to medical devices, automation is in high demand, driving the growth of the high-performance industrial cable market.

Moreover, as industrial automation, smart manufacturing, and infrastructure continue to expand globally, the demand for stable, safe, and durable industrial cables is rising sharply. Wonderful is strategically expanding into the industrial cable market, developing specialized cables for robots, silicone/rubber cables, control cables, and fire-resistant cables to provide superior cable solutions for various industries.

(6) Electronic Wires and High-Performance Cables

Wonderful plans to develop sensor cables, thermoplastic insulated nylon wires, and antimony-free PVC electronic wires while continuing to innovate in various electronic wires

and high-performance cables to meet the needs of emerging markets. In the future, electronic wires will evolve toward higher performance, eco-friendliness, flexibility, durability, and miniaturization to support the growth of smart manufacturing, IoT, AI, EVs, and 5G applications. Wonderful will actively research and optimize products to meet the technical requirements of various industries and capture market opportunities.

(7) Specialty Application Cables

Wonderful will provide customized specifications based on customer requirements for specialty application cables such as elevator cables, medical cables, and aerospace cables.

(II) Industry overview: Explanation of the current status and development of the industry, the correlation among upstream, midstream and downstream in the industry, and various development trend and competition of products.

1. Industry Current Status and Development

Due to the unfavorable factors of increase of operating cost, competing suppliers from China and continuous impact of Europe's debt crisis, the business of wires and cables industry becomes tougher, and companies must seek lower production cost and continue to develop new products and markets in order to achieve corporate sustainable operation.

2. Correlation among upstream, midstream and downstream in the industry

Upstream	Midstream	Downstream
Copper plate processing operators	R&D	State-owned enterprises
PVC powder from Formosa Plastics Corporation (FPC)	Processing	Schools, buildings
Polymeric materials	Manufacturing	Channels, telecommunication Information integrators

For the Company's products, after copper materials and polymeric materials or PVC powder from FPC are purchased and verified by R&D, manufacturing and processing are performed for the sales of products at the end. Some of the sales to the overseas markets are made through dealers or the OEM method is adopted for direct sales to all major branded companies worldwide. For domestic market, products are sold to telecommunication agency's processing factories, network constructors directly, or processing is outsourced for direct sales to business operators for their use of products.

3. Overall economic and industrial development trend

With the advancement of global technology and economy, industry trends are moving towards digitalization, intelligence, low-carbon development, and sustainability. The key directions include:

(1) AI Development Trends

The development of AI technology is driving transformations in data centers, autonomous driving, smart manufacturing, communication infrastructure, and more, thereby upgrading and expanding the wire and cable market. In the future, high-speed transmission, low latency, high power, and high stability cables will become essential for the AI industry.

(2) High-Speed Transmission + Smart Power Supply: The Future Driven by Copper Cables and PoE Technology

As digital technology advances rapidly, the demand for high-speed transmission, low latency, increased network capacity, and enhanced security continues to grow. The upgrade of network transmission technology has become a core goal in global network

development. High-speed copper cable technology (such as CAT6A, CAT7, and CAT8) and Power over Ethernet (PoE) technology are driving the evolution and innovation of future networks.

●CAT6A (Augmented Category 6 Cable):

Transmission speed: Up to 10Gbps

Bandwidth: Up to 500MHz, effectively reducing latency and signal interference, suitable for high-performance enterprise networks, video streaming, data centers, etc.

Development trend: CAT6A cables are increasingly designed with smaller outer diameters (OD) to save installation space and meet construction needs.

●CAT7 (Category 7 Cable):

Transmission speed: Up to 10Gbps

Bandwidth: 600-1000MHz

Advantages: Enhanced shielding design (S/FTP) significantly reduces electron magnetic interference (EMI), making it ideal for equipment manufacturers, professional audio-visual industries, and industrial environments.

●CAT8 (Category 8 Cable):

Transmission speed: Supports 25Gbps to 40Gbps

Bandwidth: Up to 2000MHz

Application scenarios: Suitable for data centers, high-performance computing (HPC), AI servers, cloud computing, and other high-bandwidth-demanding applications.

●PoE (Power over Ethernet):

Allows network cables to supply power to devices, reducing the need for additional power lines.

The latest PoE++ (IEEE 802.3bt) standard supports up to 90W, providing stable power for high-power devices such as surveillance cameras, smart lighting, 5G small cells, and wireless access points (APs).

The integration of PoE technology with the Internet of Things (IoT) enhances the deployment flexibility of smart buildings and smart city infrastructure.

(3) Low Earth Orbit (LEO) Satellite Development

The development of LEO satellites has become a major trend in the global space industry, particularly in providing worldwide high-speed network communications, data transmission, and remote monitoring applications. Numerous companies are actively advancing LEO satellite businesses, striving to establish satellite constellations for global broadband internet services, Earth observation, and other specialized applications. Satellite communications complement existing terrestrial networks, particularly in regions with limited coverage or difficult deployment. With continuous technological advancements, LEO satellite communications will offer more competitive solutions in terms of global coverage, transmission speed, and cost-effectiveness, playing an increasingly significant role in global connectivity.

(4) Smart Building Development

Smart building development focuses on the integration of IoT technology, enabling efficient management and automation of building systems and devices. Smart building cabling systems include:

- Telecommunication & Communication: Covers LAN, 5G, Wi-Fi 6, fiber optic communication, ensuring high-speed and stable data transmission.
- Broadband & Audio-Visual Systems: High-bandwidth transmission cables such as

HDMI and fiber optic audio cables for smart homes and intelligent conference rooms.

- Equipment Control & Sensing Systems: Smart lighting, HVAC (Heating, Ventilation, and Air Conditioning), and Building Energy Management Systems (BEMS) rely on real-time data collection and transmission to improve efficiency and comfort.
- Security & Emergency Systems: Fire-resistant cables, low-smoke halogen-free (LSZH) cables, smart access control, and surveillance systems ensure safety and reliability. Future smart buildings will continue to develop integrated cabling systems, enhancing energy efficiency, security, and space management to achieve full automation and intelligence.

(5) Industrial IoT (IIoT) Development

With demographic shifts leading to labor shortages and skill gaps in advanced economies, IIoT leverages machine-to-machine (M2M) communication, data collection, and intelligent analytics to enhance automation and digitalization in manufacturing. Key IIoT applications include:

• Smart Manufacturing & Factory Automation: AI, big data, and cloud computing optimize production efficiency while reducing labor dependency.

• Real-Time Monitoring & Predictive Maintenance: Sensors and data analytics monitor equipment conditions, lowering maintenance costs and preventing failures.

• Smart Supply Chain & Logistics: RFID, 5G, and edge computing improve production management and supply chain transparency.

Due to the harsh industrial environment, industrial cables must feature high-temperature resistance, oil resistance, bending resistance, and corrosion resistance. The development and application of advanced materials will be key to future technological innovations.

(6) New Energy Infrastructure Trends

Global efforts in green energy development, including solar, wind, and hydrogen power, as well as electric vehicles (EVs), are accelerating the transition to renewable energy. To support net-zero carbon goals, countries are rapidly deploying infrastructure for power transmission, EV charging cables, and energy storage systems, with a continuously growing market demand.

(7) UAV Industry Development & Applications

Unmanned aerial vehicles (UAVs) are rapidly evolving and are being applied in logistics, agricultural monitoring, film and entertainment, disaster relief, industrial inspections, environmental monitoring, and even space exploration. As UAVs perform tasks that are difficult for humans and address labor shortages, their market prospects remain highly promising.

(8) Development & Application of Medical Cables

With the advancement of digital healthcare, medical cables are evolving towards high performance, eco-friendliness, and intelligence. As telemedicine and digital health continue to expand, medical cables will increasingly integrate sensing technologies to provide more accurate and real-time monitoring and diagnostics. In addition to high-speed transmission and computing capabilities, future developments will focus on advanced materials that are biocompatible and environmentally sustainable. Both hardware and software upgrades will be necessary to improve medical treatment effectiveness.

(9) Energy Storage Systems & Charging Devices Trends

The global transition to renewable energy is irreversible, with continuous advancements in energy technology. To ensure power stability and sustainability, energy storage systems are becoming crucial for smart grids. Storage technology helps mitigate energy fluctuations, enhances grid stability, and optimizes the utilization of renewable energy. Additionally, with the rapid adoption of EVs and renewable energy, the demand for charging solutions is growing, including fast-charging stations and wireless charging technologies. These advancements will bring significant business opportunities and drive the transformation and upgrade of the global energy industry.

(10) Development Trends in Temperature Sensor Wiring

Temperature sensor wires are specialized cables used for measuring temperature in industrial automation, HVAC systems, automotive industries, and medical equipment. Traditionally, these cables were made of cross-linked polyethylene (XLPE), but with evolving demands, they are increasingly being upgraded to Teflon materials to meet harsher environmental and end-user requirements.

(11) Global Power Grid Upgrades & Medium-High Voltage Cable Market Demand

With energy transitions and modernization, countries are strengthening their power infrastructure. While countries like China and India expand their grids to support industrial growth, the U.S. and Europe are upgrading aging power grids to meet increasing energy demands. Medium and high-voltage cables play a critical role in power grid development. As cross-border power connections and long-distance electricity transmission increase, the demand for medium-high voltage cables is expected to grow steadily, making them a key driver of global grid upgrades.

4. Competition Landscape

(1) Global Trade and U.S. Tariff Policies

Global trade has been significantly impacted by the high-tariff policies implemented by the Trump administration, forcing businesses to reassess their supply chain strategies. These policies have intensified trade protectionism and slowed global trade growth. Despite ongoing market uncertainties, Wonderful has leveraged its well-established presence in Southeast Asia to capitalize on industrial shifts triggered by the U.S.-China trade war, achieving steady business growth. Looking ahead, the company will closely follow global industry trends, actively investing in the development of AI high-speed cables, low-Earth orbit (LEO) satellite cables, and automotive-related wiring. By continuously enhancing its technological and product competitiveness, Wonderful aims to solidify its position as a core Tier 1 supply chain player.

(2) Vietnam's Export-Driven Economy

Vietnam's economy is highly dependent on exports. In recent years, global trade tensions and shifting tariff policies have contributed to Vietnam's strong export performance. However, rapid economic growth has also led to rising labor costs and increasingly stringent environmental regulations. Wonderful's Vietnam plant has maintained stable development in both the local market and export business. In addition to its existing UL and AV product lines, the company plans to establish irradiation equipment in Vietnam to produce irradiated cables and high-temperature wires. This expansion will not only broaden the product mix but also enhance supply opportunities for other industries, further differentiating Wantai from domestic competitors.

(3) Dongguan Plant and Market Challenges

The Dongguan plant has faced challenges in recent years due to the U.S.-China trade

war, impacting its export business. However, it has maintained stable supply operations in Southeast Asia and European markets. While China's domestic market holds significant potential, intensified industrial competition and increasing U.S. pressure have accelerated foreign capital withdrawals, making the manufacturing sector more competitive. To ensure business stability and drive growth, Wonderful's Dongguan plant will continue strengthening its presence in non-U.S. markets while actively developing emerging industries and customized cable solutions. By improving product competitiveness, the company aims to secure steady operations and expand market opportunities.

(4) Thailand's Industrial Development and Competition

The Thai government is promoting its "Thailand 4.0" policy, aiming to transform the country into an advanced manufacturing and technology hub while attracting foreign investment through various incentives. In recent years, the U.S.-China trade war has led many Chinese enterprises to relocate to Thailand, intensifying competition in the local cable industry. With decades of deep market cultivation, Wonderful's Thailand plant has established a stable customer base and strong market foundation. In addition to its existing product lines—UL electronic wires, automotive wires, and power cables—the Thailand plant is actively expanding its irradiation machine capacity to meet the growing demand in both domestic and international markets. Furthermore, in response to industry trends, the plant is increasing investments in high-speed cable production equipment, strategically positioning itself in the AI server application market to gain a competitive edge in the high-end cable supply chain.

(III) Technology and Research and Development Overview

Annual research and development expense and products developed successfully in the current year:

The research and development expenses were NT\$57.97 million in 2024. As of Q1 this year, NT\$15.69 million has been invested in R&D. For 2025, Wonderful Group technology and R&D plans will focus on high-speed transmission, weather-resistant cables, environment friendly materials and new energy applications, and continue to secure global certification standards to ensure that products meet market demand and regulatory requirements, in order to enhance corporate competitiveness and expand market presence.

Details of the main business outcomes are summarized in the following table:

Item	Project item	Summary
1	High-speed transmission line development	High-speed internal connection cables for AI supercomputers, PCIe 5.0, and 112G PAM4 applications, optimized up to 40GHz to ensure signal stability and consistency, and UL AWM certified.
2	-70 °C Weather-resistant Cable Development	For extreme low temperature environments, we developed weather-resistant cables that have passed the -70°C cold shock test. They are suitable for harsh outdoor environments and meet CMX Outdoor grade standards.
3	Special flame resistant rubber filled CM-LSHF cable	We work with customers to develop moisture-proof and water-resistant network cables with LSZH outer sheaths, which are suitable for high-security environments such as tunnels and meet CM flame retardant levels.
4	Electric vehicle charging cable	Based on different market demands, we developed UL 2263 and IEC 62893 electric vehicle charging cables and obtained relevant safety certifications.
5	Automotive coaxial cable	Develop highly flexible, bend-resistant automotive coaxial cables that are suitable for in-vehicle cameras and ADAS applications and meet automotive regulations.

6	Antimony-free PVC electronic wire	In order to comply with environmental regulations, such as California Proposition 65, we developed antimony-free flame-retardant PVC electronic wires to reduce harmful substances and improve product environmental protection and safety.
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(IV) Short-Term and Long-Term Business Development Plans

In recent years, the global economy has been affected by the U.S.-China trade war, the pandemic, and geopolitical instability, leading to drastic changes in international supply chains. The trend of globalization is gradually shifting toward protectionism and regional economic integration. Uncertainty in tariff policies has further slowed market growth, posing greater challenges for export trade. In the post-pandemic era, industry dynamics are evolving, with rapid advancements in AI and green energy technologies. The electric vehicle (EV) supply chain is progressively replacing traditional fuel vehicle systems, driving a new wave of industrial transformation. While these changes bring greater convenience, safety, and environmental benefits to human life, they also increase competition pressure on businesses, demanding more agile market responses and technological innovation.

To align with global economic and industry trends, Wonderful Technology has formulated both short-term and long-term business development plans. These plans focus on optimizing production layouts, enhancing research and development (R&D) capabilities, and actively expanding into new markets to establish a leading industry position. Below is an overview of the company's short-term and long-term business strategies:

- Short-term development
 - (1) Continuously monitor global industry trends and develop new products that meet market demands.
 - (2) Capitalize on global infrastructure opportunities by collaborating with local clients to secure project orders.
 - (3) Optimize existing product lines, strengthen key selling points, and enhance market competitiveness.
 - (4) Extend OEM customers' product lines, expand sales channels, and explore new product development opportunities.
 - (5) Establish an R&D center to drive technological innovation and high-value-added product development.
 - (6) Integrate production capacities across all facilities to enhance operational flexibility and improve customer service.
 - (7) Strengthen market research, gather import/export data and industry insights to stay ahead of competitors.
 - (8) Consolidate new product information from all factories and utilize professional marketing tools to boost sales.
 - (9) Increase factory visits to showcase products and technical capabilities, improving sales performance and operational efficiency.
 - (10) Participate in exhibitions, industry events, and routine client visits to track market trends and build closer customer relationships.
- Long-Term Development Plans
 - (1) Deepen involvement in the telecommunications industry while actively exploring business opportunities in other sectors.
 - (2) Participate in industry conferences to enhance Wonderful Group's visibility and establish a professional brand image.
 - (3) Strengthen collaboration with international certification bodies to eliminate

- substandard products and uphold fair market competition.
- (4) Monitor geopolitical risks and leverage each country's trade advantages to expand into international markets.
 - (5) Foster symbiotic relationships with clients to achieve win-win outcomes and increase market share.
 - (6) Establish a headquarters in the U.S. to expand business operations, optimize the supply chain, shorten delivery times, and improve customer service.
 - (7) Promote ESG (Environmental, Social, and Governance) initiatives by researching and introducing more environmentally friendly materials to align Wonderful with global sustainability standards.
 - (8) Continuously conduct material testing, obtain certifications, and enhance production efficiency to maintain international market competitiveness.
 - (9) Integrate R&D talent across the group to optimize existing products and develop new products for diversified industries.
 - (10) Consolidate the group's sales team to explore new markets and product lines, driving overall business growth.

II. Sales by regions

(I) Market analysis

1. Main product sales region

Region	2024 operating revenue	Ratio (%)
U.S.A.	2,790,113	34.28
Thailand	2,193,009	26.94
Vietnam	1,445,861	17.76
China and Hong Kong	822,491	10.11
Taiwan	548,172	6.74
Others	339,268	4.17
Total	8,138,914	100.00

2. Market share

According to a report by Fortune Business Insights, the global wire and cable market reached USD 208.89 billion in 2023 and is projected to grow to USD 357.34 billion by 2032, with a compound annual growth rate (CAGR) of 6.23%. The primary driver of this market is infrastructure development, while the rapid advancement of AI further accelerates demand for data center construction, leading to upgrades in network communication equipment. Additionally, increased global investment in renewable energy generation continues to fuel the growth of the wire and cable market. Looking ahead, the integration of terrestrial communication infrastructure with satellite communication will enable seamless global connectivity, becoming a key trend in communication technology development.

Wonderful Technology's Market Positioning and Product Development

- **Network Cable Products:** Wonderful continues to expand network cable production capacity to meet the growing demands of the telecommunications industry. The Taiwan facility focuses on improving production efficiency and market share for existing product lines while actively developing high-end cable products to create higher value-added business opportunities and enhance overall competitiveness.

- **Dongguan Facility:** Specializes in developing railway-related cables and has an established track record in the public transportation sector. Actively expanding into elevator, marine,

medical, robotics, and industrial automation cables, as well as charging cables and energy storage cables, to meet overseas customer demands while increasing domestic market competitiveness.

- Vietnam Facility: Successfully secured satellite communication network cable orders and is actively developing new materials to promote environmentally friendly product concepts, enhancing customer loyalty. Will take over irrigation wire orders from the Thailand facility, with projected significant revenue growth by 2025. In addition to stable supply to the U.S. market, the facility's irradiation equipment is expected to be completed by June, laying the groundwork for business expansion in the second half of the year.

- Thailand Facility: Benefiting from Japanese, Korean, and Chinese corporate investments, Thailand's industrial and infrastructure sectors continue to upgrade, driving rapid growth in domestic demand. Maintains a stable market share in UL electronic wires, automotive wire harnesses, and power cables. Future investments will focus on developing AI high-speed transmission cables (PCIe5, PCIe6, 112G), new energy cables (EV charging station cables, fast-charging cables, energy storage battery connection cables), power lines, and industrial control cables to meet the growing demand for AI technology and the domestic market.

3. Future Market Supply, Demand, and Growth Potential

With the rapid advancement of 6G, satellite communications, AIoT (Artificial Intelligence of Things), and cloud computing, future lifestyles will undergo significant transformations. These technologies not only reshape the global economic structure but also redefine operational models across industries, creating massive business opportunities.

As technology progresses, the demand for high-performance, high-speed, and low-latency networks continues to surge, especially in telecommunications infrastructure, where rapid growth is expected. Additionally, leading nations view network communications as a key aspect of national security, actively investing in infrastructure development and leveraging international influence to secure favorable positions in the global supply chain. This has intensified global technological competition.

In summary, advancements in network technology will generate trillions of dollars in business opportunities for the telecommunications industry while introducing new challenges. The demand for high-speed, low-latency, and interference-resistant high-end network cables will play a crucial role in shaping future market supply and demand.

- Wonderful's Market Response Strategy

Wonderful has built a strong foundation in the ICT (Information and Communications Technology) industry over the past decades and collaborates with the world's top ten brands, demonstrating its robust OEM manufacturing capabilities. With its cutting-edge technology, superior product quality, and efficient services, Wonderful has earned the trust of customers worldwide. To meet growing market demand, Wonderful continuously develops new products and customized cable solutions tailored to different work environments and applications, further solidifying its leadership in the industry.

- Diversified Product Lines and Market Expansion

In addition to its strong presence in the telecommunications sector, Wonderful offers a wide range of UL-certified electronic wires, serving diverse markets such as power systems, electromechanical control, and HVAC (heating, ventilation, and air conditioning). Its extensive product lines include temperature control cables, security system wiring, audio-visual cables, sprinkler system wiring, and landscape lighting cables. This diversified product portfolio and broad customer base allow Wonderful to continuously receive new orders and product development opportunities, ensuring a stable and growing market supply.

- Growth Potential in Southeast Asia and India

The ongoing U.S.-China trade war has accelerated the shift of global supply chains, making Southeast Asia and India attractive investment destinations due to their large populations and rising domestic demand. These regions have become key focus areas for global enterprises. Wonderful is actively expanding its business presence in Southeast Asia and India, collaborating with local assembly plants to develop new business models. The company has successfully entered the supply chain of Japanese automotive manufacturers, with product sample

certifications currently in progress. This strategic move is expected to strengthen Wonderful's influence in the Asian market, laying a solid foundation for long-term growth.

- ESG and Green Energy Market Opportunities

Driven by global ESG (Environmental, Social, and Governance) initiatives, governments worldwide are implementing decarbonization policies, promoting green investments, and introducing carbon fees to encourage clean energy development. As a result, green energy, energy storage technology, and electric vehicles (EVs) have become key focus industries for developed nations. These trends are set to profoundly impact the global economy and society, creating limitless business opportunities. Wonderful is actively participating in the green energy sector by developing solar power cables and investing in R&D for EV charging station cables and energy storage wiring solutions. The company is also working on securing related product certifications, ensuring it is well-prepared for the rapid growth of the global green energy industry. These initiatives highlight Wonderful's strong growth prospects in the green energy market, positioning the company to seize emerging opportunities and expand its business scale.

4. Competitive Advantages and Development Prospects: Strengths, Weaknesses, and Competitive Advantages

- Competitive Advantage

(1) Extensive Industry Experience and Technological Expertise

Wonderful Technology has been deeply rooted in the wire and cable industry for over 40 years, with its R&D teams across different plants accumulating over 300 years of design experience. The company provides OEM and ODM services, assisting global customers in developing high-performance products. Over the past 30 years, Wonderful has consistently exported to the United States and collaborated with the top 10 global market-leading brands, earning international recognition for its quality and technological capabilities.

(2) Global Production Footprint for Supply Chain Flexibility

Wonderful has established production facilities in Taiwan, Thailand, Vietnam, and China, enabling rapid production adjustments based on customer needs. Amid challenges such as geopolitical conflicts, the U.S.-China trade war, and supply chain restructuring, the company has developed a regionalized supply chain strategy, ensuring stable and uninterrupted product supply while enhancing its market competitiveness.

(3) Active Participation in International Industry Standards

Wonderful has been an active member of international cable industry organizations, regularly sending representatives to product specification discussions and technical conferences to ensure its products comply with the latest global standards (e.g., UL, VDE, TÜV). Additionally, Wonderful is the only overseas member of the Communications Cable & Connectivity Association (CCCA) in the U.S., further strengthening its brand influence in the North American market.

(4) Diverse Product Portfolio to Meet Cross-Industry Demands

Wonderful offers a comprehensive range of certified products across industries such as telecommunications, electronics, home appliances, and automotive. The company is also expanding into high-value sectors, including:

New Energy (EV charging stations, energy storage battery connectors)

Smart Buildings (IoT, security, AV cables)

Industrial Automation (robotics, control wiring)

These expansions create new market opportunities and enhance Wonderful's competitiveness.

(5) Short-Chain Supply Model to Mitigate Trade and Raw Material Risks

In response to the U.S.-China trade war and global supply chain restructuring, Wonderful has proactively implemented a short-chain supply model, increasing the local procurement

ratio of key materials and components. This approach helps to reduce lead times, minimize raw material price fluctuations, and ensure stable product supply.

(6) TAA Compliance to Strengthen U.S. Market Competitiveness

Wonderful's products can be labeled as "Made in Taiwan", meeting the Trade Agreements Act (TAA) standards required for U.S. government procurement contracts. This qualification enhances Wonderful's competitive edge in the North American market.

(7) Localized Services and Warehousing in the U.S.

Wonderful operates warehouses and logistics service centers on both the East and West Coasts of the U.S., enabling rapid order fulfillment and shorter delivery times. By integrating its business and technical teams, Wonderful provides real-time technical support and customized solutions, enhancing customer satisfaction and loyalty.

- Competition disadvantages

(1) Inconsistent Product Quality in the Market and Intense Price Competition

The wire and cable market is highly fragmented, with varying levels of product quality. During periods of oversupply, the industry often experiences price wars, making it difficult for end customers to distinguish between high and low-quality products. Some competitors do not strictly adhere to international standards, relying solely on price competition, which creates an unfair market environment for companies committed to high-quality and compliant manufacturing. This situation erodes brand value and reduces market share.

(2) Impact of U.S.-China Trade War, Increasing Global Competition

After the U.S.-China trade war, many Chinese manufacturers shifted their business focus to non-North American markets and expanded production capacity in Southeast Asia to avoid U.S. tariff barriers. With new production facilities coming online, competition in the global market has intensified, especially in price-sensitive segments. While demand for high-value-added products is growing, it still requires ongoing market development efforts.

(3) Rising Geopolitical and Economic Uncertainty, Increasing Operational Risks

Global geopolitical tensions have intensified in recent years, including:

- The Russia-Ukraine war

- The U.S.-China technology conflict

- U.S. export controls on China's key technologies

- Taiwan Strait tensions

These factors pose risks to supply chain stability. Additionally, fluctuations in raw material prices, inflationary pressures, and regulatory changes (e.g., tariffs and ESG policies) have increased operating costs and business risks, testing companies' resilience and adaptability.

(4) Global Labor Shortages and Recruitment Challenges in Traditional Manufacturing

Major economies such as the U.S., EU, Japan, and Taiwan face aging populations and labor shortages, making it increasingly difficult to recruit skilled manufacturing workers. The younger generation's declining interest in traditional industries has made it harder to retain and transfer expertise, slowing industry development and innovation. As a result, companies must invest heavily in automation and workforce training to maintain competitiveness.

- Solutions

(1) Continuous Collaboration with International Certification Bodies

Partnering with international certification agencies to identify inferior products in the market, differentiate unreliable manufacturers, and promote fair market competition. At the same time, enhancing customer education and training to raise product awareness and emphasize the importance of quality and certification.

(2) Mergers and Acquisitions to Integrate the Supply Chain

Actively exploring merger and acquisition strategies to integrate upstream and downstream

resources, thereby enhancing supply chain efficiency, expanding business domains, and increasing revenue sources. This integration will improve internal efficiency and strengthen external competitive advantages.

(3)Expanding Global Distributor Network

Expanding the global distributor network to enhance brand visibility and develop new markets. Creating localized strategies for different regions will enable the company to penetrate markets effectively and increase its brand influence.

(4)Leverage Existing Global Customer Marketing Platforms

Utilizing existing global customer marketing platforms to expand into new markets and promote new products, thereby accelerating internationalization and increasing market share in various regions.

(5)Increase Customer Retention Through ODM Models

Strengthening the ODM model to provide customized products based on customer needs, ensuring steady revenue and improving customer loyalty. Focus on service flexibility and accuracy, and prioritize long-term partnerships.

(6)Actively Participate in Industry Seminars and Expos

Actively engaging in international industry seminars and exhibitions to enhance the company's industry visibility, gather market trends, and technological innovations, while fostering collaborations with industry leaders.

(7) Establish Group R&D Center to Integrate Resources

Set up a Group R&D Center to consolidate resources and boost innovation capabilities, driving new product development. Through technological innovation and market responsiveness, increase product competitiveness and prepare for future market changes.

(8) Consolidate Sales Resources and Conduct Regular Customer Visits

Integrating internal and external sales resources and conducting regular customer visits to gain deeper insights into industry trends and customer needs. This will optimize sales processes and improve service quality, creating more sales opportunities.

(9)Cultivate Elite Management Team and Empower Decision-Making

Nurturing elite leadership within the organization and providing opportunities and responsibilities to stimulate potential and promote business innovation. Establishing clear performance metrics to enhance team cohesion and accountability.

(10)Utilize AI Tools to Optimize Operations and Quality

Harness AI technology and data analytics tools to streamline workflow, improve operational efficiency, and ensure product quality. Leverage AI to enhance production capacity and forecasting abilities, optimizing resource allocation.

(11)Promote Digital Transformation and Cross-Industry Innovation

Accelerating digital transformation and exploring the application of IoT, big data, and other digital technologies to improve production efficiency, customer experience, and market forecasting abilities. Additionally, exploring cross-industry collaborations to drive industrial innovation and expand into emerging markets.

(12)Actively Participate in Global Green Energy Development and Develop Green Products

Deeply engage in green energy, energy storage technologies, and electric vehicle research and applications, contributing to the global clean energy development and driving innovations in eco-friendly products. This will not only align with global decarbonization policies but also help open new market opportunities.

(II) Important purpose and manufacturing process of main products

1. LAN cables

(1) Primary application

Cables for Local Area Network (LAN) or Ethernet, and data transmission and receipt cables, such as signal cables for offices, computer networks of different floors, server rooms or data centers.

(2) Production process: Core extrusion→strand assembly→sheath extrusion.

2. RF high frequency coaxial cables

(1) Primary application:

Cables for satellite positioning GPS, broadcast station transmitting antenna connection satisfying the demand for decreasing signal decay. High frequency coaxial cables are also widely used in wireless transmission connectors, mobile phones, notebook computers, PDAs and automotive satellite navigation system, and other products.

(2) Production process: Core extrusion→silver (tin) plating and weaving→sheath extrusion.

3. High temperature wires

(1) Primary application:

Ultra-fine high temperature wires are one of the main wires for 3C products, and such wires are widely used for the connection assembly internal wires of notebook computers, LCD and mobile phones, conventional electronic products, 3C products, appliances, cashiers, counters, and medical device wires.

(2) Production process: Tin or copper plated strands→sheath extrusion.

4. Electronic cables

(1) Primary application:

Appliance, electronic equipment and multi-function office machine internal wires.

(2) Production process: Tin or copper plating+PVC material→sheath extrusion.

5. Automotive cables

(1) Primary application:

Cable bundles for various internal control cables of vehicles.

(2) Production process: Tin or copper plating+PVC material→sheath extrusion.

6. Optical fibers

(1) Primary application:

Optical fibers used for transmission in the FTTX optical communication network, and particularly for indoor optical fibers, user optical fiber and jumpers.

(2) Production process: Optical filaments→sheath extrusion.

(III) Primary raw material supply

Primary raw material name	Supplier	Supply status
Copper	GUAN 、SUZH 、Walsin, TACHAN, LS-VINA, STEC	Excellent
PVC powder	Formosa Plastics 、TPC 、THAI	Excellent
PTFE (Teflon)	Molecule 、JIN	Excellent
PE	Pan Heng 、Xinkai	Excellent
Plasticizers	SHIN 、SAND 、Yuan Jen 、Junshun 、Qianfu	Excellent
Chemical materials	Taiwan Huaju 、Jhungi 、ey Crown	Excellent

(IV) Name of customers accounted for more than 10% of total purchase (sales) amount of the company in the last two years or in any year and the purchase (sales) amount and ratio thereof, and please explain the reason of changes thereof:

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

Up to the first quarter of 2025 (Note 2)					2024				2023			
Item	Name	Amount	Net purchase percentage up to the current quarter (%)	Relationship with the issuer	Name	Amount	Annual net purchase percentage (%)	Relationship with the issuer	Name	Amount	Annual net purchase percentage (%)	Relationship with the issuer
1	MAY	390,709	21.51	None	JIN	1,655,359	26.32	None	LS	839,663	17.25	None
2	LS	287,272	15.82	None	LS	1,123,606	17.86	None	JIN	627,653	12.90	None
3	JIN	129,878	7.15	None	SUZ	455,418	7.24	None	Dongguan Walsin	451,429	9.28	None
4	STEC	124,094	6.83	None	Exhibition	292,220	4.65	None	SUZ	358,935	7.38	None
5	Others	884,297	48.69	None	Others	2,762,976	43.93	None	Others	2,588,528	53.19	None
	Net purchase amount	1,816,250	100		Net purchase amount	6,289,579	100		Net purchase amount	4,866,208	100	

Note 1: The name and purchase amount and ratio of suppliers with the total purchase amount reaching 10% or more in the last two years are listed; however, due to the contract terms and restrictions, it is prohibited to disclose the supplier names and transaction counterparties as individuals and non-related party. Accordingly, codes are used for the disclosure of main suppliers.

Note 2: The information of the first quarter of 2025 has been reviewed by CPA.

2. Information on main customers of sales of the Company in the most recent two years

Up to the first quarter of 2025 (Note 2)					2024				2023			
Item	Name	Amount	Net sales percentage up to the current quarter (%)	Relationship with the issuer	Name	Amount	Annual net sales percentage (%)	Relationship with the issuer	Name	Amount	Annual net sales percentage (%)	Relationship with the issuer
1	P Company	311,724	13.78	None	P Company	695,892	8.55	None	S Company	581,459	8.92	None
2	S Company	120,405	5.32	None	S Company	404,133	4.97	None	P Company	550,678	8.45	None
3	I Company	92,632	4.09	None	KT Company	335,952	4.13	None	IC Company	284,886	4.37	None
4	IC Company	75,790	3.35	None	IC Company	313,493	3.85	None	I Company	241,680	3.71	None
5	Others	1,661,795	73.46	None	Others	6,389,444	78.50	None	Others	4,859,332	74.55	None
	Net sales	2,262,346	100		Net sales	8,138,914	100		Net sales	6,518,035	100	

Note 1: The name and sales amount and ratio of customers with the total sales amount reaching 10% or more in the last two years are listed; however, due to the contract terms and restrictions, it is prohibited to disclose the customer names and transaction counterparties as individuals and non-related party. Accordingly, codes are used for the disclosure of main customers.

Note 2: The information of the first quarter of 2025 has been reviewed by CPA.

III. Employee Service Overview

Number of employees in the last two years and the number of employees, average service year, average age and educational level distribution ratio up to the printing date of the annual report:

Year		March 31, 2025	2024	2023
Number of employees	Direct labor	981	963	907
	Indirect labor	333	331	355
	Management personnel	125	125	114
	Total	1,439	1,419	1,376
Average age		41	41	41
Average service year		9	9	8
Educational background distribution ratio (%)	PhD	0.00	0.00	0.00
	Master	1.75	1.77	1.65
	University/College	19.09	18.84	18.56
	Senior high school	29.22	28.49	28.32
	Under high school	49.94	50.90	51.47

IV. Environmental Expenses

(I) Information on environmental protection expenses

Any losses suffered by the Company in the most recent year and up to the annual report publication date due to environmental pollution (including compensation and violations of environmental protection laws and regulations found in environmental protection audit results, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: The Company has not been penalized with administrative fine due to environmental pollution.

(II) Future responsive strategy

1. Enterprise controlled wastes: According to the environmental protection law, wastes are outsourced to Class A waste disposal contractor approved by the Environmental Protection Administration for disposal, classification and reuse. Report is also filed online 24 hours before the treatment and after leaving the plant, the correct weight is also reported online again for control. In addition, the weight is verified again online 4 days after the treatment in order to obtain the three-copy form and proper treatment documents for preservation and review.
2. Municipal garbage and wastes: According to the environmental protection law, wastes are outsourced to Class B waste disposal contractor approved by the Environmental Protection Administration for disposal and transportation to an incinerator for treatment. A report is also filed online 24 hours before the treatment and after leaving the plant. Once the report is filed online correctly, the correct weight is also reported online again for control. In addition, the weight is verified again online 4 days after the treatment in order to obtain the three-copy form and proper treatment documents for preservation and review.
3. Domestic sewage of factory: Sewage is drained in separate pipes for diversion and flowing into the Zhongli Industrial Park sewage treatment center for centralized treatment. Once it complies with effluent standard, it is then drained off uniformly.
4. The Company cooperates and complies with relevant regulations of the EU Restriction of Hazardous Substances in Electrical and Electronic Equipment (RoHS).

(III) Possible future expenditures: It is expected to have no major environmental protection expenditures.

(IV) Environmental management dedicated unit or personnel establishment status:

For the environmental management responsible unit of the Company, the Factory Affairs Section of Zhongli Plant assigns dedicated personnel to be responsible for the environmental management works. For the Wugu office, the Chairman's Office assigns general affairs personnel to be responsible for the environmental management works.

V. Labor-Management Relations

(I) Company's employee welfare program, continued education, training, retirement system and implementation thereof, and labor management agreement and various employee benefit protection measures status

1. Employee benefit program:

The Company establishes the Employee Welfare Committee, and provides three-holiday (Mid-Autumn Festival, Labor Day and Dragon Boat Festival) gifts and gift money and birthday gift money, and also stipulates budget for annual travel and year-end party, birthday party and group insurance. In addition, according to the Employee Welfare Committee Charter, employees may apply for retirement and employment benefits of maternity allowance, marriage/funeral subsidy and education subsidy, etc.

2. Continuing education and training status:

To increase the professional knowledge and competency of employees, the Company promotes the life-time learning of all employees, and organizes various management and employee education and training. Courses are listed according to the annual education demand of each unit, and the education and training unit arranges internal and external trainings. Employees are also assigned to participate in external courses depending upon the needs. As a result, the operation quality of the Company is increased, and the work performance is improved, thus achieving the operational management outcome of the Company.

(1) 2024 continuing education and training status related to corporate governance participated by managerial officers of the Company is as follows:

List of managerial officers under training	Training course	Training hours (hours)	Fees (NT\$)
Financial Department Vice President, Yu-Hsiu Hsu	Organized by the Accounting Research and Development Foundation: 1. Latest "Annual Report Preparation" related to ESG sustainability policies and laws and net zero carbon emissions on financial statements practical analysis	6	3,500
	2. Common deficiencies in financial report review and practical analysis of important internal control regulations	6	3,500
Financial Department Manager, Shu-Mei Huang	Organized by the Accounting Research and Development Foundation: 1. Common deficiencies in financial report review and practical analysis of important internal control regulations	6	3,500
	2. The latest "Annual Report Preparation" related to ESG sustainability policies and regulations and the impact of net zero carbon emissions on financial reports	6	3,500
	Practical analysis		
	Organized by the Securities & Futures Institute: 1. Global and Taiwan Economic Outlook 2024	3	3,000
	2. Carbon trading mechanism and carbon management application	3	3,000
	3. Analysis and Practice of Nature-related Financial Disclosure (TNFD)	3	3,000
	4. Discussion on the Case of Fraud in Corporate Financial Statements	3	3,000

(2) The company's 2024 external training situation is as follows:

Participating department personnel	Course content name	Number of course hours (hours)	Fees (NT\$)
Financial Department	Institute of Internal Auditors-Chinese Taiwan: Pre-job training workshop for newly appointed internal auditors	6	9,900
Audit Office	Institute of Internal Auditors-Chinese Taiwan: 1.How to use digital exploration to improve operational processes and fraud detection - Audit business discussion	6	3,000
	2.Data Analysis Methods and Practices	6	3,000
Human Resource Department	Chinese Human Resources Managers Association: Talent Development and Employee Personal Development IDP Manager Certification Course	30	12,500
information centre	Hengyi Education and Training Center: Visual C# Practical Development	14	52,800
Manufacturing	China Productivity Center, etc.: Subordinate cultivation and talent management practical training, etc.	72	27,516
	TianxiaBSI: Corporate Carbon Reduction Net Zero Strategy Planning Certification Course	8.5	12,857
The Company wide	Tianxia Magazine Co., Ltd.: Tianxia Innovation Academy-Online audio and video courses	Year round	309,486

3. Pension system and implementation status of the Company:

The Company has established the pension appropriation rules according to the “Labor Pension Act”, and for employees that choose to apply the Labor Pension Act, the Company makes a contribution equal to 6% of the monthly salary to employees’ individual pension account at the Bureau of Labor Insurance.

By adhering to the requirements set forth in the Labor Standards Act, the Company has established its own defined retirement benefits plan, which is applicable both to the service years of all regular employees rendered before the enforcement of the Labor Pension Act, and to the service years of all employees who elected to continue applying the Labor Standards Act after the implementation of the Labor Pension Act. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, under the name of the Independent Retirement Fund Committee. For all employees satisfying the retirement criteria specified in the Labor Standards Act, retirement is approved and pension is issued.

4. Labor management agreement and various employee benefit protection measures status:

The Company is committed to achieve harmonic operation for both labor and management jointly, and in the future, the Company will continue to uphold the open and democratic communication model, comply with labor laws and value employee benefits, in order to maintain excellent labor-management relations continuously.

(II) Any losses suffered by the Company in the most recent year and up to the annual report printing date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: The Company complies with relevant requirements of the Labor Standards Act and promotes comprehensive benefit measures. As both the labor and management are able to communicate sufficiently, there has been no labor-management dispute. In the future, the Company will also continue to seek greater benefits for all employees via continuous effort, in order to allow labor and management to achieve greater performance and profit jointly.

VI. Cyber Security Management

(I) Describe the cyber security risk management architecture, cyber security policy, specific management solution and resources invested in cyber security management:

The Company has established relevant computerization and information system operation handling regulations, in order to implement internal control system and information security protection policy. Assign a dedicated information security manager and information security personnel. Through annual review and evaluation of security regulations and procedures, the appropriateness and effectiveness are ensured. Key aspects of the information security policy are described in the following:

(1) Personnel education and training

External learning: For each information system administrator, professional information courses are arranged annually for continuing education in order to sufficiently understand the latest information security control key aspects, and to evaluate and analyze responsive actions for handling various information risks.

Internal promotion: Information security promotion is implemented on internal employees periodically, in order to inform employee various potential risks and to teach them to properly comply with the requirements of the Company's information security policy during computer and information system operations, thus preventing any incidents that may cause damages to the data or system.

Simulation drills: Conduct social engineering phishing email tests from time to time to strengthen employees' risk awareness and strengthen training for those who are deficient.

(2) Stable operation of service

- A. All types of computer servers and personal computer equipment are managed by dedicated personnel such that any unauthorized use, removal and change is prohibited.
- B. The Company respects intellectual property rights, and prohibits the use of any unauthorized or unknown software and hardware.
- C. All computers are installed with anti-virus software, and the virus code is updated periodically by the control supervisor uniformly.
- D. For all types of computers, program patch is implemented according to the update notice announced by the system operator, in order to reduce system vulnerability.
- E. The Company signs maintenance service contracts with SI professional vendor, in order to ensure that server abnormality is resolved timely, thus reducing the service suspension and machine shutdown time.
- F. For system files and data, local and remote backups are performed daily. In addition, system data recovery test drill is performed annually, in order to ensure the normal operation and data security of information system. Accordingly, the risk of data loss due to unexpected natural disaster and man-made accidents can be reduced.

(3) Outsourced service management

- A. For all types of vendors of system construction and maintenance personnel, the Company specifies and restricts the accessible scope of system and data by such vendors and personnel, and also prohibits the issuance of long-term type of system accounts and access passwords. In case of actual operational needs, the Company may issue short-term and temporary system account and access password for their use, and their use authority is canceled immediately after their use is complete.
- B. The construction or maintenance of Important software and hardware facilities performed by outsourced vendor shall only be performed under the supervision and participation of the personnel of the system management personnel of the Company.

(4) Network security management

- A. Except that the external website of the Company may be opened for external personnel for access, the rest of information services are limited to the access through internal network or

intranet. External network is isolated such that direct access cannot be made. In addition, multiple network security defense systems have been adopted, the firewall at the front end of the network, the intrusion defense connection screening system, and the mail content security control system capable of filtering network connection access content, are able to defend against the threats of external network attacks and to block latest malicious software, harmful website links and junk emails timely.

- B. The Company's external website allows the access of information for public reading only, and it contains no confidential and sensitive information and documents.
- C. Personnel visiting the Company are prohibited to connect to the intranet unless prior application is submitted and approved. For users authorized to use the network, they are permitted to access network resources within the authorized scope only, and it is prohibited to provide relevant use information to others for use.
- D. Regularly perform vulnerability scans and penetration tests on core information systems to repair system vulnerabilities immediately.
- E. Join the information security information sharing organization to obtain information security early warning information, information security threats and vulnerabilities.

(5) System access control

According to different business scope, the user account and authority are set up according to the responsibility and duty. For data access, approval procedure is required, and application must be submitted to relevant responsible supervisor for approval in order to use and change data. When a user leaves his/her original job duty, account and authority of such user is canceled immediately, in order to prevent any unauthorized use. Each unit is requested to review whether the use authorities of its personnel are appropriate annually, and adjustments are made timely according to the actual use needs.

- (II) For most recent year and up to the printing date of the annual report, the loss due to major cyber security events, possible impacts and countermeasures. If it cannot be reasonably estimated, explanation of facts for such failure of reasonable estimation shall be described: None.

VII. Important Contracts

Contract type	Contracting parties	Contract starting and end date	Main content	Restrictive covenants
Purchase of SCR continuous cast copper rods	Cuprime Material Co., Ltd.	From 2025/01/01 to 2025/12/31	Supply of 2.6mm copper wires for approximately 60-100 tons per month	None
Purchase of SCR continuous cast copper rods	Walsin Lihwa Corporation	From 2025/01/01 to 2025/12/31	Supply of 2.6mm copper wires for 40-80 tons per month	None
Purchase of DIP continuous cast copper rods	Hua Eng Wire and Cable Co., Ltd.	From 2025/01/01 to 2025/12/31	Supply of 2.6mm copper wires for approximately 20-40 tons per month	None
Purchase SCR A grade electrolytic copper plate	PAN PACIFIC COPPER CO., LTD.	From 2025/03/01 to 2025/12/31	Supply of SCR copper plates is about 60-100 metric tons per month	None

Five. Review and Analysis of Financial Status and Financial Performance and Risk Management

I. Financial Status:

Unit: NT\$ thousand

Year Item	2024	2023	Difference		Analysis and explanation for change of ratio
			Amount	Change %	
Current assets	\$ 4,638,131	\$ 3,567,225	\$ 1,070,906	30.02	(II)1.
Investment accounted for under the equity method	310,206	277,193	33,013	11.91	
Property, plant and equipment	1,226,821	1,160,512	66,309	5.71	
Other assets	698,165	611,493	86,672	14.17	
Total assets	6,873,323	5,616,423	1,256,900	22.38	(II)2.
Current liabilities	2,857,300	1,515,532	1,341,768	88.53	(II)3.
Long-term liabilities	84,043	75,991	8,052	10.60	
Other liabilities	370,936	1,095,083	(724,147)	(66.13)	(II)4.
Total liabilities	3,312,279	2,686,606	625,673	23.29	(II)5.
Share capital	1,636,597	1,617,912	18,685	1.15	
Capital surplus	503,459	388,880	114,579	29.46	(II)6.
Retained earnings	866,303	689,399	176,904	25.66	(II)7.
Other equity	57,987	(173,651)	231,638	(133.39)	(II)8.
Total equity attributable to the owners of the parent company	3,064,346	2,522,540	541,806	21.48	(II)9.
Non-controlling interests	496,698	407,277	89,421	21.96	(II)10.
Total equity	3,561,044	2,929,817	631,227	21.54	(II)11.

(I) Description of increase/decrease change of ratio analysis: For change ratio reaching 20% or above, and the change amount reaching NT\$10 million, analysis is performed.

(II) Analysis is explained in the following:

- 1.The good order-taking situation and currency depreciation resulted in an increase of 120 million in cash. Revenue for the fourth quarter increased by 500 million compared to the same period last year, leading to an increase of 800 million in accounts receivable and inventory. Additionally, ABA invested 160 million in U.S. bonds, significantly increasing current assets.
- 2.The increase in total assets is due to the increase in current assets. Please ref in index 1
- 3.Due to the increase in short-term borrowings of VWT by 190 million, TWT by 110 million, and WTC convertible corporate bonds of 730 million that matured in 2025 and were reclassified to current, resulting in a significant increase in current liabilities
- 4.Due to convertible corporate bonds of 730 million mature within one year and are therefore reclassified to current.
- 5.Due to the increase in current liabilities, which increases total liabilities. Please ref in index 3.
- 6.Due to the conversion of corporate bonds and the increase in treasury stock, 90 million.
- 7.Due to the current net profit of 380 million being transferred to retained earnings and the payment of cash dividends of 180 million.
- 8.Due to the depreciation of the exchange rate, the cumulative exchange of financial reports increased by 100 million, the revaluation of LHC investment properties and buildings increased by 70 million, and the subscription of treasury stock increased by 60 million.
- 9.The increase in the equity of the parent company is due to the increase in capital surplus, retained earnings

and other equity. Please ref in index 6 to 8.

10. Due to the transfer of comprehensive profit and loss of 60 million in the current period and the capital increase of TWT, which increased non-controlling equity by 30 million.

11. Due to the increase in equity attributable to the parent company. Please ref in index 9.

II. Financial Performance:

(I) Financial performance comparison

Unit: NT\$ thousand

Item \ Year	2024	2023	Amount of increase (decrease)	Change ratio (%)	Analysis and explanation for change of ratio
Operating revenue	\$ 8,138,914	\$ 6,518,035	\$ 1,620,879	24.87	(III)1.
Operating cost	(6,757,577)	(5,557,725)	(1,199,852)	21.59	
Gross profit	1,381,337	960,310	421,027	43.84	(III)2.
Operating expenses	(874,401)	(609,071)	(265,330)	43.56	
Operating income	506,936	351,239	155,697	44.33	(III)3.
Other income	37,831	30,418	7,413	24.37	(III)4.
Other gains and (losses)	97,641	77,480	20,161	26.02	
Financing costs	(55,718)	(62,485)	6,767	(10.83)	(III)5.
Share of profits/losses of affiliated enterprises and joint ventures using the equity method	(5,502)	(17,201)	11,699	(68.01)	
Total non-operating incomes and (expenses)	74,252	28,212	46,040	163.19	(III)6.
Net profit (loss) before tax	581,188	379,451	201,737	53.17	(III)7.
Income tax expense	(196,593)	(112,418)	(84,175)	74.88	(III)8.
Net income (loss) of current period	384,595	267,033	117,562	44.03	(III)9.
Other comprehensive income (loss), net	205,821	(5,676)	211,497	(3,726.16)	(III)10.
Total comprehensive income for the period	590,416	261,357	329,059	125.90	(III)11.

(II) Description of increase/decrease change of ratio analysis: For change ratio reaching 20% or above, and the change amount reaching NT\$10 million, analysis is performed.

(III) Analysis is explained in the following:

1. During this period, the factories received orders in good condition. Coupled with the depreciation of the exchange rate, revenue and gross profit increased compared with the previous period.
2. The increase in revenue resulted in an increase in salary of 180 million, and an increase in freight, commissions, advertising and packing of 70 million.
3. Due to the increase in gross profit, please ref in index 1.
4. Due to the impact of exchange rate depreciation, exchange revenue increased by 40 million.
5. The investment in WSC turned from loss to profit in the current period, resulting in an increase in investment income of 20 million.
6. Due to the depreciation of the exchange rate, there was an increase of 40 million, and the investment in WSC increased by 20 million, resulting in an increase in non-operation profits and losses.
7. Mainly due to the increase in operating income, please ref in index 3.
8. Income tax expenses increased due to an increase in income before income tax of 200 million.
9. Due to the increase in income before income tax, please ref in index 7.
10. Due to the revaluation increase of the revaluation of LHC investment properties and buildings 80 million and the increase in cumulative exchange adjustments due to exchange rate effects by 170 million.
11. Due to the increase in net income and other comprehensive income, please ref in index 9 to 10.

(IV) Sales volume forecast for next year and basis of forecast:

The sales forecast volume is made based on the sales budget and estimated possible change in the market for 2025.

Product item	2025 sales volume forecast (thousand meters)
LAN cables	265,422
Electronic cables	892,768
Automobile wires	391,780
E-Beam Wire	109,035
High temperature wires	32,676
Paige Cables	28,544
Power cables	19,532
Computer cables	6,780
Others	201,715
Total	1,948,252

III. Cash flows

(I) Liquidity analysis for the most recent two years:

Item \ Year	December 31, 2024	December 31, 2023	Increase (Decrease) Percentage %
Cash flow ratio (%)	3.94	58.19	(93.23)
Cash flow adequacy ratio (%)	58.95	65.37	(9.82)
Cash reinvestment ratio (%)	(1.11)	9.40	(111.81)

For increase/decrease change of ratio reaching 20% or above, analysis is explained in the following:

1. Cash Flow Ratio: Due to the increase in revenue, receivables and inventories, which reduced cash flow from operating activities by 700 million compared with the same period last year. Current liabilities increased by 1.3 billion due to short-term loans and convertible corporate bonds due within one year, so the cash flow ratio decreased compared with last year.
2. Cash Flow Reinvestment Ratio: Due to the increase in revenue, receivables and inventory, which resulted in a decrease in cash flow from operating activities of 700 million compared with the same period last year, which showed a negative number after deducting cash dividends of 180 million, so the reinvestment ratio decreased compared with the same period last year.

(II) Cash flow analysis for the next year:

NT\$ thousand					
Cash balance at the beginning of the year (1)	Expected annual net cash flow from operating activities (2)	Expected annual cash outflows (3)	Expected cash surplus (deficit) amount (1)+(2)+(3)	Expected cash deficiency amount remedies	
				Investment plan	Financial management plan
\$ 838,373	\$ 300,000	(\$ 400,000)	\$ 738,373	\$ -	\$ -

1. Analysis of current year cash flow change:

- (1) Operating activities: It is expected that the operation and profit of the Company will continue to grow; therefore, there will be cash inflow from operating activities.
- (2) Investing activities: It is expected that Taipei Wonderful Hi-Tech will purchase equipment and make new long-term investment; therefore, there will be net cash outflow from investing activities.
- (3) Financing activities: It is expected that cash dividends of NT\$320,091,000 will be issued; therefore, there will be net cash outflow from financing activities.

2. Analysis on remedy for estimated cash shortage and liquidity: None.

IV. Impact of Significant Capital Expenditures in the Most Recent Year on the Financial and Operating Conditions of the Company

- (I) Major capital expenditure utilization status and source of capital: None.
- (II) Expected benefits possibly generated:
1. Expected increase of production and sales volume, value and gross profit: None.
 2. Explanation of other benefits (such as product quality, pollution control, decrease of cost, etc.): None.

V. Investment policy for the most recent year, main causes of profits or losses, improvement plans and investment plans for the next year

- (I) CWT's business is continuously adjusting. In addition to actively visiting existing customers to explore new demands, the company is also seeking breakthroughs in foreign trade orders to increase the production capacity of network cables. New products, such as high-speed cables and leak detection cables, are also being mass-produced to enhance competitiveness.
- (II) TWT will strive for local orders and new red supply chain vendors' cables, and will continue to expand exports, improving the product mix and increasing gross margin. The application of satellite communication and radiation-crosslinked cables in the automotive and industrial sectors is rapidly expanding. The future mass production of AI high-speed cables will contribute to revenue growth.
- (III) VWT is strengthening customer communication and continuously monitoring competitors. It is collecting market demand to apply for radiation-crosslinked cable certifications. The new radiation-crosslinked factory in Vietnam is expected to be completed and accepted in the second quarter, with mass production starting in the third quarter. In addition to new product development, the company is also continuing to improve processes to reduce costs.

VI. Risk Analysis and Assessment

- (I) Impact of interest rate, exchange rate fluctuation and inflation condition on the profit/loss of the company and future countermeasures:
1. Impact of interest rate fluctuation on the profit/loss of the Company and future countermeasures in the most recent year:

Unit: NT\$ thousand

Item	Amount
interest expenditure (A)	41,575
Operating revenue (B)	8,138,914
Operating profit (loss) (C)	506,936
(A)/(B)	0.51%
(A)/(C)	8.20%

The 2024 net interest expense of the Company was NT\$41,575,000, accounting for 0.51% of the annual operating revenue, a decrease of NT\$6,108,000 from the interest expense of 2023. For an increase of 1% of the market interest rate, the annual interest expense of the Company increases by approximately NT\$9,530,000. To prevent impact of the interest rate change, the Company continues to maintain close contact with banks, in order to seek preferable loan interest rate.

2. Impact of exchange rate fluctuation on the net profit/loss of the Company and future countermeasures:

Unit: NT\$ thousand	
Item	Amount
Net foreign exchange gain (loss) (A)	68,775
Operating revenue (B)	8,138,914
Operating profit (loss) (C)	506,936
(A)/(B)	0.85%
(A)/(C)	13.57%

The 2024 net foreign exchange gain (loss) of the Company was NT\$68,775,000, accounted for 0.85% of the annual operating revenue. Such ratio is low. However, since the export sales market accounts a significant ratio of the revenue of the Company, USD depreciation and appreciation can affect the profit or loss of the Company. Accordingly, the Company has always monitored the exchange rate fluctuation in the international market, and continues to execute the following countermeasures:

- (1) Financial institutions maintains close contact with correspondent financial institutions, and collect exchange rate fluctuation related information at all time, in order to understand the exchange rate change trend.
- (2) Financial Department performs internal evaluation report on the foreign currency net assets periodically, and exchange rate meeting is convened monthly, in order to perform hedging operation according to the meeting conclusion.
- (3) The Company uses the sales income of the same currency for purchase expenditure as much as possible in order to achieve the effect of natural hedging.

3. Impact of inflation condition on the profit/loss of the company and future countermeasures in the most recent year: Although the price of raw materials fluctuates greatly in 2024, the sales quotation of the Company can be floated according to the copper price.

(II) Policies on engaging in high risk, high leverage investments, loaning funds to others, endorsement and guarantee as well as derivative transactions, main causes of profit and loss as well as future countermeasures:

1. The Company does not engage in high risk and high leverage investments.
2. The loaning of funds to others is executed according to the "Procedures for Loaning of Funds to Others" of the Company, and there has been no occurrence of exceeding the limit.
3. All endorsements and guarantees transactions are executed according to the "Procedures for Making Endorsements and Guarantees" of the Company, and there has been no occurrence of exceeding the limit.

(III) Future R&D plans and expected investment in R&D budget:

The R&D plans for the most recent year and the future, expected investment amount and factors affecting future R&D success of the Company are described in the following:

R&D plan for most recent year	Current progress	R&D budget for further investment (NT\$ thousand)	Expected mass production time frame	Main factors affecting success of R&D in the future
High-speed transmission line development	<ul style="list-style-type: none"> ◎Sample testing phase. ◎New materials are being developed and tested. ◎It is being sent for UL certification. ◎Continue to develop advanced specifications. 	5,000	2025.Q2	High-frequency signal integrity testing has high requirements. The concentricity, shielding structure, and consistency of the wire all affect the transmission quality. How to ensure high-frequency stability and meet customer processing yields is a challenge for R&D.
-70°C Weather-resistant Cable Development	<ul style="list-style-type: none"> ◎Structural design and specification adjustment. ◎Sample making, testing and correction. ◎Pending UL certification. 	1,500	2025.Q2	Material selection is crucial. It is necessary to ensure that low-temperature impact does not affect electrical performance and that it meets weather resistance and flame retardancy requirements. Verification testing takes a long time and may affect the development schedule.

Special flame resistant rubber filled CM-LSHF cable	◎Continuous development and testing of materials. ◎Product design parameter adjustment and testing. ◎Sample making, testing and correction.	1,500	2025.Q3	High-end 6A cables have applied for CMP certification, comply with UL safety standards, and have high transmission performance.
Electric vehicle charging cable	◎Product design card is issued. ◎Development of materials that meet safety regulations. ◎Production parameter debugging. ◎Sample production and certification.	3,000	2025Q4	Customers have very high requirements for the processability of wire materials, and the regulatory standards of different countries are different. The certification requirements of US and European standards are very different. It is important to ensure that the materials meet the performance and meet customer requirements.
Automotive coaxial cable	◎Product design card is issued. ◎Development of special raw materials. ◎Adjustment of the internal structure of the cable. ◎Sample making, testing and correction.	2,000	2025Q4	Automotive cables must meet high safety standards, with strict requirements on bending resistance, high and low temperature resistance, low loss and other properties, and must pass multiple reliability tests to ensure long-term stability.
Antimony-free PVC electronic wire	◎Develop new raw materials. ◎Adjustment and adaptation of PVC formula. ◎Sample making, testing and correction.	1,000	2025.Q4	In response to regulations and import restrictions, the development of antimony-free flame retardant materials is imperative. The development of antimony-free flame retardant materials is difficult and it is necessary to ensure that their flame retardant properties are stable and meet UL certification standards, while controlling costs to ensure market competitiveness.

(IV) Impacts of domestic/foreign important policies and changes of laws on the financial business of the company and countermeasures:

The management team of the Company continues to monitor any change of domestic and foreign important policies and laws, in order to sufficiently obtain relevant information and to timely adjust operation and profit model or relevant responsive measures, thus improving the continuous profitability and shareholders' interests.

(V) Impacts of changes in technology (including cyber security risk) and industry on the financial business of the Company and countermeasures:

Benefiting from the booming AI server market, which drives the increased demand for data transmission, copper cable technology has become the main transmission backbone for AI applications due to its lower total cost of ownership (TCO). The company plans to launch high-speed cables specifically for AI servers in Q1 2025. It is expected that each AI server rack will require more than 10,000 high-speed cables, promoting in-rack transmission, and the company plans to enter the next high-growth market for inter-rack transmission in the future. The company will actively optimize its product mix, focusing on high-margin customized, high-specification connecting cables to enhance long-term profitability. Mass production of high-frequency transmission cables for AI servers is expected to begin in the second quarter of 2025, primarily for applications in data centers and cloud infrastructure. At the same time, the company's CAT6A+ high-end network cables will benefit from 5G infrastructure development and enterprise network upgrades, with stable and growing market demand. Presently, the Company has implemented a certain level of control on the information security risk and considers that information security risk is a new emerging risk. In addition, since it involves the information security level classification and compensation identification measures, the Company is currently under the stage of evaluating the future applicability. All current procedures are implemented properly to ensure data integrity and security. The risk assessment result is also proper. Accordingly, for the most recent year and

up to the printing date of annual report, technology change has no material adverse impact on the information security and there is no material operational risk.

- (VI) Impacts of change of corporate image on the corporate crisis management and countermeasures:
The Company has always upheld the operational principle of active innovation and integrity, values corporate image and promotes internal control and risk control. Accordingly, up to the present day, there has been no potential change of corporate image that may cause crisis to the Company. In the future, the Company will continue to uphold such principle for operation, in order to ensure corporate sustainable development and the interests of shareholders and customers.
- (VII) Expected benefits, possible risks, and countermeasures for mergers and acquisitions: None.
- (VIII) Expected benefits and possible risks of plant expansions as well as the countermeasures: None.
- (IX) Risks faced due to concentrated procurement or sales as well as countermeasures: None.
- (X) Impacts, risks and countermeasures of directors, supervisors or major shareholders with shareholding percentage exceeding 10%, large equity transfer or change on the Company: None.
- (XI) Impacts, risks and countermeasures of change in management rights to the Company: None.
- (XII) In the case of litigation case or non-contentious case, specify the names of the directors, supervisors, the President, the de facto responsible person, shareholders each holding more than 10% of company shares, and subsidiaries with final ruling made or still in major legal proceedings, non-contentious matters, or administrative disputes, and where the result thereof may significantly affect shareholders' equity or stock price, disclose the fact of the contentions, the amount involved, the commencement date of the proceedings, the major litigants in the proceedings, and the status as of the publication date of this report: None.
- (XIII) Other significant risks and countermeasure: None.

VII. Other Important Matters:

- (I) Acquisition status of relevant licenses specified by competent authority for personnel related to financial information transparency:
Internal Auditor (R.O.C.): 1 staff of Audit Department.
- (II) Employee code of conduct or ethical rules:
The Company has established the "Employee Work Rules" and various personnel management regulations. All employees of the Company are required to comply with all regulations and announcements to perform duties properly and to follow the instructions and supervision of superior officers. Officers at all levels shall be aware of one's own quality and improve the emotion of employees at work in order to achieve common goals.
During the employment period, all employees shall comply with the following rules:
 1. Identify public and private matters properly, respect personality traits mutually, fair and honest treatment to others, and achieve corporate operational objectives jointly.
 2. Follow instructions and supervision of superior officers of all levels.

3. Personal behavior shall comply with the principle of honesty and ethics, and any improper, extravagant, playful or gambling actions capable of damaging the integrity of the Company are prohibited.
4. All units shall keep business or technical information confidential without disclosure to the external.
5. Employees shall care all public assets without waste.
6. Any horseplay at work is prohibited.
7. Leaving one's job position arbitrarily during working hours without proper reasons is not acceptable.
8. The field work order must not be hindered and the environmental hygiene shall not be damaged.
9. External personnel are prohibited to enter the plant for visiting without permission.
10. It is prohibited to bring hazardous objects into the plant.
11. Taking advantages of others, concealing truth and engaging in fraud for personal benefits are prohibited.
12. Any hostile attack, defamation against colleagues and false evidence causing disturbance are prohibited.
13. Employees must not leave one's job position arbitrarily that may lead to accidents and major loss of the Company
14. It is prohibited to intentionally cause wear of machineries, tools, raw materials, products or objects owned by other companies, or intentionally disclose technical or trade secrets.
15. It is prohibited to post or distribute seditious texts or books that may damage the labor-management relations.
16. It is prohibited to engage in any external fraud under the name of the Company such that the Company may suffer from major loss.
17. It is prohibited to drink alcohol at work and cause disturbance to the production order.
18. It is prohibited to engage in any violence or major insult against the responsible person, responsible person's relatives, management personnel at all levels or other colleagues of the Company.

(III) Whether the annual report of the Company discloses internal material information handling operation procedure:

The Company has established the "Wonderful Hi-Tech Co., Ltd. Internal Material Information Handling Operation Procedure" and announced on the Company's website. When the operation procedure is amended, the Company also informs all relevant personnel through e-mail and the latest information is published on the website for inquiries. In addition, the Chairman's Office is also requested to arrange education and training on the operational procedure and relevant laws, insider trading prevention for directors, managerial officers, employees and new directors and managerial officers.

Six. Special Disclosures

I. Information on Affiliated Enterprises

MOPS> Single Company> Electronic Document Download> Three-Book List for Related Enterprises Area,
【 https://mopsov.twse.com.tw/mops/web/t57sb01_q10 】 .

II. Private placement securities in the most recent year and up to the printing date of annual report: None.

III. Additional information required to be disclosed: None.

Seven. For the most recent year and up to the printing date of the annual report, events having material impact on shareholders' rights and interests or securities prices according to Subparagraph 2 of Paragraph 3 of Article 36 of the Securities and Exchange Act: None.

Wonderful Hi-Tech Co., Ltd.

Chairman: Ming-Lieh Chang