

Stock Code : 3036

WT Microelectronics Co., Ltd.

Handbook of 2023 Annual Shareholders' Meeting

[Translation]

Method of Convening the Meeting : Hybrid Shareholders' Meeting

Meeting Time : May 30, 2023

Venue : 11F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City
(WT Microelectronics Meeting Room)

E-Meeting Platform : Taiwan Depository & Clearing Corporation
(<http://www.stockvote.com.tw/evote/index.html>)

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WT Microelectronics Co., Ltd.

2023 Annual Shareholders' Meeting Agenda

Time: Tuesday, May 30, 2023, 9:00 a.m.

Method of Convening the Meeting: Hybrid Shareholders' Meeting

Venue: 11F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City (WT Microelectronics Meeting Room)

E-Meeting Platform: TDCC (<https://www.stockvote.com.tw/evote/index.html>)

Meeting Agenda

I. Call the Meeting to Order (Announce number of shareholders present)

II. Chairman Remarks

III. Reports

- (I) The 2022 Business Report.
- (II) The Audit Committee's Review Report on the 2022 Financial Statements.
- (III) The 2022 Report on Distribution of Remuneration of Employees and Directors.
- (IV) The 2022 Earnings Distribution of Cash Dividends.
- (V) The 2022 Directors' Remuneration Report.
- (VI) The Status of the Share Exchange with Subsidiary, NuVision Technology, Inc.
- (VII) The Revocation Status of the Declared Effective First Unsecured Overseas Convertible Bonds Issuance.

IV. Proposed Resolutions

- (I) The 2022 Business Report and Financial Statements.
- (II) The 2022 Earnings Distribution.

V. Matters for Discussion

- (I) Amendments to the Articles of Incorporation.
- (II) Amendments to the Procedures for Acquisition or Disposal of Asset.
- (III) Amendments to the Procedures for Lending Funds and Endorsement & Guarantee.
- (IV) Issuance of New Common Shares for Cash Capital Increase and/or Issuance of New Common Shares for Cash to Sponsor Issuance of GDRs.
- (V) Issuance of Preferred Shares.

VI. Election Matters

- (I) By-election of a Seat for the 10th Term of Independent Director.

VII. Other Matters

- (I) Exemption of the Limitation of Non-Competition on the Directors of the Company.

VIII. Extempore Motions

IX. End of Meeting

Reports

Item No. 1: (Proposed by the Board of Directors)

Agenda: The 2022 Business Report.

Description: Please refer to Annex 1 (pages 10-13) for the Company's 2022 Business Report.

Item No. 2: (Proposed by the Board of Directors)

Agenda: The Audit Committee's Review Report on the 2022 Financial Statements.

Description: Please refer to Annex 2 (pages 14-15) for the Audit Committees' Review Report.

Item No. 3: (Proposed by the Board of Directors)

Agenda: The 2022 Report on Distribution of Remuneration of Employees and Directors.

Description:

1. This proposal was handled in accordance with Article 19 of the Articles of Incorporation.
2. The Company's 2022 profits (i.e., pre-tax profit in the current year minus remuneration to employees and directors) was NT\$8,744,782,829; NT\$87,500,000 (no less than 1%) was distributed to employees and NT\$35,000,000 (no more than 3%) was distributed to directors as cash bonus.

Item No. 4: (Proposed by the Board of Directors)

Agenda: The 2022 Earnings Distribution of cash dividends.

Description:

1. The Board of Directors is authorized to decide the distribution of partial or full dividends in cash, and report the decision to the shareholders meeting in accordance with Article 20 of the Articles of Incorporation.
2. NT\$270,000,000 was first distributed to preferred shares shareholders at NT\$2 per share for preferred shares A. NT\$3,812,064,600 was then distributed to ordinary shares shareholder at NT\$4.3 per share for ordinary shares. Cash dividends for preferred shares and ordinary shares were rounded to the nearest whole number. The total amount of cash dividends less than NT\$1 was adjusted from greatest to smallest in accordance with the total amount of cash dividends.
3. The Chairman was authorized by the Board of Directors to decide the ex-dividend date, date of issuance, and other relevant issues. In the event that proposed distribution of earnings is affected by a change in the Company's outstanding common shares, the Chairman is authorized by the Board of Directors to make adjustment to such distribution at his/her discretion.

Item No. 5: (Proposed by the Board of Directors)

Agenda: The 2022 Directors' Remuneration Report.

Description: The Company reports the 2022 remuneration received by Directors, including the remuneration policy, the details and amount, and association with outcomes of performance of the remuneration received by individual directors, at the Annual Shareholder' Meeting in accordance with Article 10-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. Please refer to Annex 3 (pages 16-17) for the relevant content.

Item No. 6: (Proposed by the Board of Directors)

Agenda: The Status of the Share Exchange with Subsidiary, NuVision Technology, Inc.

Description:

1. In accordance with Article 7 Paragraph 2 of the Business Mergers and Acquisitions Act, the Company reports the merger status handled in accordance with Article 30 Paragraph 1 of the Business Mergers and Acquisitions Act.
2. For long-term development strategies and to improve the Group's business performance, the Audit Committee and the Board of Directors of the Company approved to proceed with the short-form share exchange with the subsidiary, NuVision Technology, Inc. (hereinafter called "NuVision"), a 99.91% owned subsidiary of the Company, on February 23, 2023. The consideration for each common share of NuVision acquired from the shareholders of NuVision apart from the Company is NT\$70 in cash, and the record date of the share exchange is March 31, 2023. The Company had engaged independent experts to issue opinions on the rationality of the aforementioned share exchange price.
3. The share exchange was completed on March 31, 2023, 10,293 NuVision common shares were acquired from the shareholders of NuVision apart from the Company, and the total acquisition amount was NT\$ 720,510. After the completion of the share exchange, NuVision has become a 100% owned subsidiary of the Company, which will improve the efficiency of business decision-making and benefit to the Company.

Item No. 7: (Proposed by the Board of Directors)

Agenda: The Revocation Status of the Declared Effective First Unsecured Overseas Convertible Bonds Issuance.

Description:

1. The Board of Directors resolved to issue the First Unsecured Overseas Convertible Bonds on December 9, 2022, the face value per bond is US\$200 thousand or in any integral multiple thereof, the total amount issued is up to US\$250,000 thousand. The Financial Supervisory Commission (hereinafter called the "FSC") approved the First Unsecured Overseas Convertible Bonds by the letter Financial-Supervisory-Securities-Corporate-1110368025 on January 16, 2023.
2. In accordance with the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers, the First Unsecured Overseas Convertible Bonds should be fully subscribed and the cash proceeds should be fully collected within 3 months from the date on which the FSC's notice of effective registration is

received, that is to say, before April 15, 2023 (inclusive).

3. Considering that the international capital market has recently been impacted by the US Federal Reserve interest rate hike and the effect of inflation on the economy, the original fundraising tools and plans are no longer sufficient for the issuance conditions of the current capital market. To protect the interests of the Company and the rights of shareholders, the Company applied to the FSC to revoke the declared effective First Unsecured Overseas Convertible Bonds with the Chairman's permission on March 31, 2023 and was approved by the letter Financial-Supervisory-Securities-Corporate-1120135822 of the FSC on April 10, 2023.

Proposed Resolutions

Item No. 1:

(Proposed by the Board of Directors)

Agenda: The 2022 Business Report and Financial Statements.

Description: 1. The 2022 Business Report and financial statements for WT Microelectronics Co., Ltd. were approved by the Board of Directors and audited by CPA Hsu, Chieh-Ju and CPA Hsu, Yung-Chien from Pricewaterhouse Coopers Taiwan. The aforementioned financial statements and Business Report were reviewed by the Audit Committee of WT Microelectronics Co., Ltd. The review reports are on file.

2. Please refer to Annex 1 (pages 10-13) and Annexes 4 to 5 (pages 18-42) for the 2022 Business Report, Independent Auditors' Report, and Financial Statements.

Resolution:

Item No. 2:

(Proposed by the Board of Directors)

Agenda: The 2022 Earnings Distribution.

Description: Please refer to Annex 6 (page 43) for the Distribution of 2022 Earnings, which was approved by the Board of Directors and reviewed by the Audit Committee.

Resolution:

Matters for Discussion

Item No. 1: (Proposed by the Board of Directors)

Agenda: Amendments to the Articles of Incorporation.

Description: Amendments to the Articles of Incorporation were proposed in response to the Company's future business requirements, please refer to Annex 7 (pages 44-58) for the comparison table of the amended articles.

Resolution:

Item No. 2: (Proposed by the Board of Directors)

Agenda: Amendments to the Procedures for Acquisition or Disposal of Asset.

Description: Amendments to the Procedure for Acquisition or Disposal of Assets were proposed in response to regulations and the Company's operations, please refer to Annex 8 (pages 59-68) for the comparison table of the amended articles.

Resolution:

Item No. 3: (Proposed by the Board of Directors)

Agenda: Amendments to the Procedures for Lending Funds and Endorsement & Guarantee.

Description: Amendments to the Procedure for Lending Funds and Endorsement & Guarantee were proposed in response to regulations and the Company's operations, please refer to Annex 9 (pages 69-78) for the comparison table of the amended articles.

Resolution:

Item No. 4: (Proposed by the Board of Directors)

Agenda: Issuance of New Common Shares for Cash Capital Increase and/or Issuance of New Common Shares for Cash to Sponsor Issuance of GDRs.

Description:

1. To meet the capital requirements for long-term strategic development and business growth (including but not limited to replenishing working capital, repaying loans, and long-term strategic development, or simultaneously more than one of the aforesaid purposes), and to make capital raising methods more international and diversified, the Company plans to request approval from the Annual Shareholders' Meeting to authorize the Board of Directors, depending on the market conditions and the Company's capital requirements, to choose the appropriate timing and capital raising instrument(s), and choose one or more combination methods to issue new common shares for cash capital increase and/or issue new common shares for cash to sponsor issuance of GDRs, within the limit of 220,000,000 common shares (hereinafter collectively referred to as the "Cash Capital Increase to Issue Common Shares Proposal").
2. Please refer to Annex 10 (pages 79-80) for the Method and Contents for the Cash Capital Increase to Issue Common Shares Proposal.
3. The new shares issued for cash capital increase will share the same rights and obligations as the original outstanding common shares.

4. The number of outstanding common shares as of March 31, 2023 is 886,526,651 shares, and the limit of common shares to be issued in the Cash Capital Increase to Issue Common Shares Proposal is 220,000,000 shares, which is approximately 19.88% of the Company's outstanding shares after the capital increase. Although the equity ratio of the original shareholders will be diluted after the capital increase, the raised funds can increase the Company's long-term funds and maintain financial flexibility, which will help to quickly take advantage of future industrial opportunities. In other words, after the capital increase benefits appear, it can strengthen the Company's industry position, enhance the Company's long-term competitiveness and thus improve operation efficiency. It will have a positive effect on the Company's future development and equity of shareholders.
5. For the main contents of the Cash Capital Increase to Issue Common Shares Proposal, including but not limited to the underwriting method, issuance price, actual number of issued shares, issuance conditions, proposed items, amount of funds raised, estimated progress of fund utilization, expected benefits and all other matters related to the proposal, it is proposed to authorize to the Board of Directors to conduct, adjust, and implement them. In addition, the Chairman and/or a person designated by the Chairman is authorized to handle all matters when there are necessary modifications or corrections related to the Cash Capital Increase to Issue Common Shares Proposal at his/her full discretion in response to orders from the competent authority and based on business assessment or laws and regulations and the objective market environment.
6. The Chairman and/or a person designated by the Chairman will be authorized to sign contracts and documents and handle related affairs to complete the Cash Capital Increase to Issue Common Shares Proposal.
7. For any matters not fully deliberated herein, the Board of Directors and/or Chairman shall have full authority to deal with the matters in accordance with laws and regulations.

Resolution:

Item No. 5:

(Proposed by the Board of Directors)

Agenda: Issuance of Preferred Shares.

Description: 1. To meet the capital requirements for long-term strategic development and business growth (including but not limited to replenishing working capital, repaying loans, and long-term strategic development, or simultaneously more than one of the aforesaid purposes), the Company plans to request approval from the Annual Shareholders' Meeting to authorize the Board of Directors, depending on the market conditions and the Company's capital requirements, to choose the appropriate timing, and choose one or more combination methods to issue new preferred shares for Class D preferred shares and/or Class G preferred shares and/or Class H preferred shares, within the limit of 135,000,000 preferred shares (hereinafter collectively referred to as the "Cash Capital Increase to Issue Preferred Shares Proposal").

2. Please refer to Annex 11 (page 81) for the Method and Contents for the Cash Capital Increase to Issue Preferred Shares Proposal.
3. Please refer to Annex 12 (pages 82-87) for the Terms of Issuance for Class D preferred shares, Class G preferred shares, and Class H preferred shares of the Cash Capital Increase to Issue Preferred Shares Proposal.
4. The number of outstanding preferred shares as of March 31, 2023 is 135,000,000 shares, and the limit of preferred shares to be issued in the Cash Capital Increase to Issue Preferred Shares Proposal is 135,000,000 shares, which is approximately 50% of the Company's outstanding shares after the capital increase. The raised funds can increase the Company's long-term funds and maintain financial flexibility, which will help to quickly take advantage of future industrial opportunities and thus improve operation efficiency. It will have a positive effect on the Company's future development and equity of shareholders.
5. For the main contents of the Cash Capital Increase to Issue Preferred Shares Proposal, including but not limited to the underwriting method, issuance price, actual number of issued shares, issuance conditions, proposed items, amount of funds raised, estimated progress of fund utilization, expected benefits and all other matters related to the proposal, it is proposed to authorize to the Board of Directors to conduct, adjust, and implement them. In addition, the Chairman and/or a person designated by the Chairman is authorized to handle all matters when there are necessary modifications or corrections related to the Cash Capital Increase to Issue Preferred Shares Proposal at his/her full discretion in response to orders from the competent authority and based on business assessment or laws and regulations and the objective market environment.
6. The Chairman and/or a person designated by the Chairman will be authorized to sign contracts and documents and handle related affairs to complete the Cash Capital Increase to Issue Preferred Shares Proposal.
7. For any matters not fully deliberated herein, the Board of Directors and/or Chairman shall have full authority to deal with the matters in accordance with laws and regulations.

Resolution:

Election Matters

Item No. 1:

(Proposed by the Board of Directors)

Proposal: By-election of a Seat for the 10th Term of Independent Director.

- Explanation:**
1. The Company shall have seven to eleven directors in accordance with Article 13 of the Articles of Incorporation. The Company currently has seven Directors and plans to elect one seat of Independent Director in response to strengthen the supervisory function of the Board of Directors.
 2. According to Article 13 of the Articles of Incorporation and resolution passed by the Board of Directors, the election of Directors shall use a candidate nomination system, with the shareholders electing the directors from a candidate list. The candidate list for the by-election was passed by resolution of the Directors on April 19, 2023. Information on the Director candidates' education, experience and number of shares held are attached as Annex 13 (page 88).
 3. The new Independent Directors assumes the position from the date of election, and shall have the same term as the 10th term Board of Directors from May 30, 2023 to May 19, 2025.
 4. The Rules for Director Elections please refer to Appendix 1 (pages 90-91).

Voting Result:

Other Matters

Item No. 1:

(Proposed by the Board of Directors)

Agenda: Exemption of the Limitation of Non-Competition on the Directors of the Company.

- Description:**
1. Article 209 of the Company Act stipulates that directors should brief actions they are going to take within the scope of business operations for themselves or for others in the shareholders' meetings and obtain permission.
 2. Please refer to Annex 14 (page 89) for positions concurrently held by 10th term Directors (include Independent Directors) and new Independent Director in other companies. A proposal will be made during the Annual Shareholders' Meeting to exempt directors from the non-compete clause.

Resolution:

Extempore Motions

End of Meeting

WT Microelectronics Co., Ltd. Business Report

I. 2022 Business Report

(I) Business Performance:

The Group's net consolidated operating revenue in 2022 was NT\$571,197,118 thousand, a 27.53% growth compared with NT\$447,896,117 thousand in 2021. The net profit after tax in 2022 was NT\$7,600,364 thousand, down 3.24% compared to the NT\$7,855,168 thousand in 2021. With the accelerated global digitization brought on by the pandemic and the increased need for energy conservation and carbon reduction due to climate change, the main driving force for growth in 2022 consisted of the increased use of semiconductors in electronics and the rapid growth of automotive electronics, data centers, energy management, green energies, and 5G communications. In addition to the development of high growth product applications and increasing customer penetration in the future, we will continue to optimize digitization to improve operational efficiency, optimize operational management systems, enhance our financial management system, and strengthen human resource management, in order to enhance the Company's capability to provide added value to the semiconductor industry supply chain, and thus lay the foundation for corporate sustainability.

Unit: NT\$ thousands

Item	2021	2022	Increase (Decrease)	Rate of change %
Operating Revenue	447,896,117	571,197,118	123,301,001	27.53
Operating Profit	10,557,129	11,782,617	1,225,488	11.61
Net profit after tax	7,855,168	7,600,364	(254,804)	(3.24)

(II) Financial revenue and expenditure and profitability analysis:

Item		2021	2022
Financial structure	Debt to asset ratio (%)	68.93	72.54
	Long-term funds to fixed assets ratio (%)	6,250.35	7,739.27
Liquidity	Current Ratio (%)	134.86	147.14
	Quick Ratio (%)	73.91	73.92
Profitability	Return on assets (%)	5.39	4.68
	Return on equity (%)	15.71	13.97
	Net profit margin (%)	1.75	1.33
	Basic EPS (NTD) [Notes]	9.96	8.61

[Notes] Based on weighted average outstanding shares in each year.

(III) Research and development status:

The continued evolution of semiconductor processes, the rising demand for high performance computing processors, the use of artificial intelligent to greatly improve computational capabilities. The introduction of high-band semiconductor components, and the rapid deployment and development of 5G communications have led to new energy vehicles, open RAN, and edge computing becoming new growth markets. New applications

are needed to satisfy the following needs corresponding to changes in the macroenvironment and requirements of work and life: Advanced driver assistance systems, 5G base stations, metaoptics, green energy, industrial automation, low-orbit satellites, ultra wide band real-time positioning, data processing unit (DPU), machine vision, WIFI 7, new IoT connection technologies, Bluetooth 5.3, and 4D imaging radar. These technologies have become the highlights of the next generation semiconductor industry. In addition to manufacturing key components, such as high performance x86 processors, neural embedded system image processor, high performance radio frequency components, single point infrared laser sensing component, multiple point far infrared sensing component, MEMS components, high performance microprocessors, high performance power components, highest-bandwidth switching solutions, and high precision analog components, the Group is constructing corresponding equipment, digital systems, and development tools, in order to reduce the technological gap between customers and new technologies. We aim to provide sufficient technologies to support the system design and product development of the aforementioned new platforms. Focusing on the long-term stable growth of semiconductor demand in the future, the Group will continue to invest in and accumulate knowledge and technologies for system integration, in order to improve the overall depth of developed technologies. We will continue to work with world-class chip designers to provide high-quality technical services and overall solutions to customers. Research and development expenditures over the last three years are shown below:

Unit: NT\$ thousands

Item	2020	2021	2022
Net operating revenue	353,152,195	447,896,117	571,197,118
R&D expenses	385,971	608,561	654,845
R&D expenses as a percentage of revenue	0.11%	0.14%	0.11%

II. 2023 Business Plan

In 2023, facing the inflation, pandemic, geopolitics uncertainty, and changes in the technology supply chain, etc. The Company will formulate business strategies based on the overall economic situation and market conditions, continue to improve overall market positioning in semiconductor market, and increase market share and profitability. In addition, the Company will improve risk management and operational efficiency, optimize operational management systems, and strengthen financial and human resources management to provide added value for the semiconductor industry chain and further lay the foundation for corporate sustainability.

(I) Business strategies:

- Introduce new product lines and expand into new application markets: According to the long-term development strategy plan, the Company will optimize portfolios by introducing new product lines that accord with the market demand and have high margin, strengthening product and market planning ability, improving strategies for high-growth new application markets, and increasing the shipments and portion in automotive electronics, cloud data centers, smart IoT, 5G related applications, industrial control, green energy, energy management, and medical devices, etc.
- Improve customer penetration and expansion: Optimize management, quality of services, and product penetration for existing clients; expand quality clients from automotive electronics, cloud data center, smart IoT, and industrial control, improve

sales of existing clients and new applications of existing products, and cooperate more closely with leading players in every segment; provide quality technical support and total solutions, help them to promote their products to the market more efficiently, and maintain a long-term relationship with new clients through good interaction processes.

- Strengthen value-added services: Help suppliers to create demand through solid customer relationships and a quick response to the market; increase the added value of products and the Company's overall profits through strong technical support for clients' development of new products.
- Respond to new international situations: In response to global epidemic and the restructuring of technology supply chains, begin using video conference with vendors and customers to achieve rapid communication and timely response. Furthermore, continue to engage in company digital optimize. Through digitalizing operation processes to improve operational efficiency, and increase added value in the supply chain.

(II) Operations management:

- Improve the operational risk management for steady operations: Due to some uncertainties in the global economy and technology industry chain, the Company will operate more steadily. The Company will thoroughly control the inventory level, billing period, accounts receivable, exchange rate hedging, working capital, contractual risk identification, and bank credit, and establish an abnormality management system to lower operational risks.
- Continuously improve operational efficiency and profitability: Improve the capability of operational management through optimizing operating procedures and strengthening the operations management system; adjust expenses to improve profitability and productivity; continue to use return on working capital (ROWC) and return on equity (ROE) as key financial indicators for the Company.
- Strengthen financial control and build a solid and flexible financial system: The Group adopts the all-round risk control and management system, which allows management to identify and measure market risk, credit risk, liquidity risk, and cash flow risk. With the solid internal control system and operating procedures, the Company considers economics, competition, and market risks in a timely manner and asks sales representatives and financial supervisors to regularly track the collection of accounts receivable to achieve optimal risk position and maintain suitable liquidity. In addition, the Company increases the flexibility in the use of funds through various channels to lower the cost of capital and operational risk.

(III) Human Resources:

■ Core value of the Company

Integrity, discipline, commitment, and team work are the core philosophy of the development of human capital, need be more deeply rooted in the values of each employee.

■ Organizational change :

The world economic environment is changing rapidly. In response to changes in external situations, internal operating conditions, and future development needs, timely organizational changes and generation alternation and allocation of talents are made to make them more reasonable and flexible, and can respond quickly and effectively to meet market challenges.

■ **Improve talents reserve and training:**

- Long-term talents reserve: In line with the Company's long-term development strategies, recruit excellent young talents (Want Talent; Intern Talent Program) to optimize the Company's staffing in terms of level, quantity, and structure; and select successors within the Company for long-term training, so that can make the Company have an overall advantage in future competition.
- New employee training: Strengthen the education and training of new employees through online (Online E-Learning platform) and offline, which allows employees to become familiar with products and applications, and at the same time connect various locations and different regions through the learning platform to satisfy customers Service requirements, providing professional value-added services. In addition, set up a communication channel between the management and employees to effectively communicate the corporate culture and business philosophy.
- Potential talent development: Discover talents with high potential and customize individual development plans (IDP) that provide optimal job training and upgrade individual abilities; enhance the cultivation of managers at all levels.

■ **Strengthen performance management:**

- Strengthen employees' understanding of their key performance indicators (KPI), and deepen this understanding to achieve consistent implementation and corporate vision.
- Review personnel productivity and efficiency and set up a more practical and specific targets and metrics based on the current status (DOI, AR, and ROWC).

Chairman: Cheng, Wen-Tsung

Managerial officer: Cheng, Wen-Tsung

Chief Accountant: Yang, Shing-Yu

**WT Microelectronics Co., Ltd.
Audit Committee's Review Report**

The Board of Directors has prepared and submitted the 2022 business report and financial statements. PricewaterhouseCoopers Taiwan audited the financial statements and issued an audit report. These have been reviewed by the Audit Committee and determined to be correct and accurate as WT Microelectronics' business activities. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2023 Annual Shareholders' Meeting of WT Microelectronics Co., Ltd.

Audit Committee convener : Ding, Kung-Wha

February 23, 2023

WT Microelectronics Co., Ltd. Audit Committee's Review Report

The Company's 2022 earnings distribution proposal submitted by the Board of Directors has been reviewed by the Audit Committee and determined to be correct. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2023 Annual Shareholders' Meeting of WT Microelectronics Co., Ltd.

Audit Committee convener : Ding, Kung-Wha

April 19, 2023

WT Microelectronics Co., Ltd. 2022 Directors' Remuneration Table

Unit: NT\$ thousands

Title	Name	Director's remuneration								Ratio of total remuneration (A+B+C+D) to net income (Note 5)		Pay received as an employee								Ratio of total remuneration (A+B+C+D+E+F+G) to net income (Note 5)		Remuneration received from invested companies other than subsidiaries or the parent company	
		Remuneration (A) (Note 1)		Pension (B)		Remuneration to directors (C) (Note 2)		Business expense (D)				Salary, bonus and special allowance (E) (Note 3)		Pension (F)		Employee compensation (G)							
		The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	The Company	All Consolidated Entities (Note 4)	Cash	Stock	Cash	Stock	The Company	All Consolidated Entities (Note 4)		
Director	Cheng, Wen-Tsung	0	0	0	0	5,000	5,000	0	0	5,000 0.07%	5,000 0.07%	44,792	44,792	0	0	0	0	0	0	49,792 0.65%	49,792 0.65%	None	
	Wen You Investment Co., Ltd. (After re-election) (Note 6)	0	0	0	0	3,096	3,096	0	0	3,096 0.04%	3,096 0.04%	0	0	0	0	0	0	0	0	3,096 0.04%	3,096 0.04%	None	
	Representative: Hsu, Wen-Hung	0	0	0	0	0	0	0	0	0	0	17,680	17,680	101	101	0	0	0	0	19,685 0.26%	19,685 0.26%	None	
	Hsu, Wen-Hung (Before re-election) (Note 6)	0	0	0	0	1,904	1,904	0	0	1,904 0.02%	1,904 0.02%												
	Wen You Investment Co., Ltd. (Before re-election) (Note 6)	0	0	0	0	1,904	1,904	0	0	1,904 0.02%	1,904 0.02%	0	0	0	0	0	0	0	0	1,904 0.02%	1,904 0.02%	None	
	Representative: Cheng, Ken-Yi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
	ASMedia Technology Inc. (After re-election) (Note 6)	0	0	0	0	3,096	3,096	0	0	3,096 0.04%	3,096 0.04%	0	0	0	0	0	0	0	0	3,096 0.04%	3,096 0.04%	None	
	Representative: Lin Che-Wei	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Sung Kao, Hsin-Ming	0	0	0	0	5,000	5,000	0	0	5,000 0.07%	5,000 0.07%	0	0	0	0	0	0	0	0	5,000 0.07%	5,000 0.07%	None		
Independent Director	Cheng, Tien-Chong	641	641	0	0	5,000	5,000	0	0	5,641 0.07%	5,641 0.07%	0	0	0	0	0	0	0	0	5,641 0.07%	5,641 0.07%	None	
	Kung, Ju-Chin	733	733	0	0	5,000	5,000	0	0	5,733 0.08%	5,733 0.08%	0	0	0	0	0	0	0	0	5,733 0.08%	5,733 0.08%	None	
	Ding, Kung-Wha	733	733	0	0	5,000	5,000	0	0	5,733 0.08%	5,733 0.08%	0	0	0	0	0	0	0	0	5,733 0.08%	5,733 0.08%	None	

*1. Please describe the policy, system, standard, and structure of remuneration to directors and independent directors, and the correlation between duties, risk, and time input with the amount of remuneration:

The Company has stipulated the “Director and Functional Committee Remuneration Payment Guidelines”. Apart from members of functional committees, the Company’s directors are not paid fixed remuneration. When the Company profits, director remuneration will be given according to the Articles of Incorporation. The Company’s director and functional committee member remuneration structure is stipulated according to industry standards, and the remuneration policy, system, structure, and standards for directors and functional committee members are reviewed periodically according to the Company’s short- and long-term business plans. According to Article 5 of the aforementioned guidelines, the director remuneration payment standards are as follows:

- (1) Remuneration: It is handled according to Article 16 of the Company’s Articles of Incorporation. Remuneration shall be proposed by the Remuneration Committee based on the degree of the directors’ involvement in the Company’s operation and value of contribution, the Company’s business performance and the standards of the industry, and submitted to the Board of Directors for resolution.
- (2) Pension: The Company does not provide director pensions except for directors who are also serving as employees of the Company.
- (3) Remuneration to directors: It is handled according to Article 19 of the Company’s Articles of Incorporation. Director remuneration is distributed according to the profits. The remuneration is reviewed and approved by the Remuneration Committee, then submitted to the Board of Directors for resolution and reported to the Shareholders’ Meeting. The distribution of remuneration for individual directors will be based on the extent of directors’ involvement in the Company’s operations and the value of such contributions. The remuneration will be distributed resolution after being approved by the Remuneration Committee and resolved by the Board of Directors.
- (4) Business expense: The Company also does not provide transportation allowances, special expense allowances, and other allowances. Apart from directors who are employees, travel expenses for business trips due to the Company’s operational needs will be subsidized according to the Company’s Management Measures for Business Trips.

2. In addition to the table above, in the most recent fiscal year, compensation for services provided by directors of the company (including as a non-employee advisor for all companies/investees under the parent company/in the Financial Report) is as follows: None.

Note 1: Refers to director remuneration in the most recent year (2022) (including independent directors and members of the Remuneration Committee).

Note 2: Refers to the amount of remuneration to directors as approved by the Board of Directors for the most recent year (2022).

Note 3: Refers to the remuneration received by directors who are also employees (including the president and vice presidents) in the most recent fiscal year (2022), including salaries, car rentals, year-end bonuses, employee stock trusts, and employee stock options recognized as salary expenses under IFRS 2.

Note 4: The total pay to the directors from all companies in the consolidated statements (including the Company).

Note 5: The net income after-tax refers to the net income after-tax of NT\$7,631,123 thousand in the standalone financial statements for the most recent year (2022).

Note 6: The re-election was held during the Annual Shareholders’ Meeting on May 20, 2022. The Director Hsu, Wen-Hung is serving as the representative of the legal person director, Wen You Investment Co., Ltd. after the re-election. The original representative of Wen You Investment Co., Ltd., Mr. Cheng, Ken-Yi, was dismissed. The legal person director ASMedia Technology Inc. was elected during the re-election, and its representative is Mr. Lin, Che-Wei.

* The information on the remuneration disclosed in this table is different from the concept of income of the Income Tax Act. Therefore, the purpose of this Table is for information disclosure only and not for tax purposes.

2022 Consolidated Financial Statements and Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of WT Microelectronics Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of WT Microelectronics Co., Ltd. and subsidiaries (the “Group”) as at December 31, 2022 and 2021, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the report of other auditors (refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group’s 2022 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we

do not provide a separate opinion on these matters.

Key audit matters for the Group's 2022 consolidated financial statements are stated as follows:

Recognition of supplier rebates

Description

Refer to Note 4(13) for accounting policies on supplier rebates.

The Group is primarily engaged in the sales of electronic and communication components. In line with industry practice, the Group has entered into rebate arrangements with its suppliers for various kinds and quantities of inventories. Under the arrangement, the Group calculates the amount of supplier rebates based on sales breakdown, and recognises it as a deduction of accounts payable to suppliers and a deduction of operating costs. The Group pays the net purchase price, after confirming that the rebate is granted and the credit memo from its suppliers has been received.

As the terms of different types of supplier rebates vary and change frequently, the calculation is complex. The Group relies on the information system to gather related transaction information, and manually matches each inventory category with its corresponding rebate term to calculate the supplier rebate that should be recognised. Since the supplier rebate is material to the financial statements and more audit effort is required to address this audit matter, the recognition of supplier rebate has been identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the internal controls related to supplier rebates, and tested the effectiveness of relevant internal controls to verify whether major supplier rebates had been reviewed by responsible management, and the inventory cost had been correctly deducted and paid in net amount based on the credit memo approved by suppliers;
- B. Sampled supplier rebates and tested transaction data to confirm whether the transaction quantities were consistent with sales breakdown. Also, verified arrangements and calculation worksheets, and recalculated supplier rebates to ensure that the rebate recognition is consistent with contract;
- C. Sampled the supplier rebates which were recognised before the balance sheet date but have not yet been confirmed by suppliers, verified its consistency and reasonableness with subsequent credit memos approved by suppliers after the balance sheet date, and confirmed whether there were any

material differences; and

- D. Performed confirmation of selected material accounts payable, including supplier rebates which have been confirmed by suppliers, and examined the reconciliation for the differences between the amount stated in the suppliers' confirmation and the Group's records.

Assessment of inventory valuation losses

Description

Refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(6) for details of inventory valuation. As at December 31, 2022, the Group's inventories and allowance for inventory valuation losses were NT\$91,973,960 thousand and NT\$1,426,723 thousand, respectively.

The Group is primarily engaged in the sales of various kinds of electronic components. Due to rapid technology innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. For non-obsolete inventories, the net realisable value is estimated based on the estimated selling price in a certain period around the balance sheet date. The net realisable values of obsolete inventories are individually identified as obsolete or damaged, if any. Since the amount of inventory is material, inventory types vary, sources of information in calculating the net realisable value of each type of inventories are various, and the identification of obsolete and damaged inventory and its net realisable value is subject to management's judgement, we considered the assessment of inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory;
- B. Obtained an understanding of the Group's nature of business and industry in order to assess whether the provision policies and procedures were applied consistently and reasonably during the periods, including identified as obsolete with supporting documents, and agreed to information obtained from physical inventory; and
- C. Obtained the net realisable value statement of each inventory, and tested supporting documents in

relation to sources of information in calculating the net realisable value.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain subsidiaries which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT\$18,216,536 thousand, constituting 9.10% of the consolidated total assets as at December 31, 2022, and the operating revenue amounted to NT\$13,347,437 thousand, constituting 2.34% of the consolidated total operating revenue for the year then ended.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of WT Microelectronics Co., Ltd. as at and for the years ended December 31, 2022 and 2021.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Chieh-Ju Hsu

Hsu, Yung-Chien

Chieh-Ju, Hsu

Hsu, Yung-Chien

For and on behalf of PricewaterhouseCoopers, Taiwan

February 23, 2023

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 5,383,254	3	\$ 4,679,576	3
1110	Financial assets at fair value through profit or loss - current	6(2)	12,870	-	22,004	-
1170	Accounts receivable, net	6(4) and 8	84,568,116	42	75,462,083	44
1200	Other receivables	6(4)(5)	2,237,030	1	1,531,897	1
130X	Inventories	6(6)	90,547,237	45	66,524,304	38
1410	Prepayments		838,630	1	880,827	-
1470	Other current assets	6(1) and 8	62,447	-	35,564	-
11XX	Total current assets		<u>183,649,584</u>	<u>92</u>	<u>149,136,255</u>	<u>86</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	291,474	-	321,726	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	9,139,705	5	18,989,224	11
1550	Investments accounted for using equity method	6(7)	62,955	-	118,457	-
1600	Property, plant and equipment	6(8)	974,071	-	1,004,215	1
1755	Right-of-use assets	6(9)	830,030	-	699,563	-
1760	Investment property - net	6(10)	193,686	-	102,500	-
1780	Intangible assets	6(11)	3,371,512	2	1,972,777	1
1840	Deferred income tax assets	6(31)	1,078,254	1	801,911	1
1900	Other non-current assets		610,899	-	202,659	-
15XX	Total non-current assets		<u>16,552,586</u>	<u>8</u>	<u>24,213,032</u>	<u>14</u>
1XXX	Total assets		<u>\$ 200,202,170</u>	<u>100</u>	<u>\$ 173,349,287</u>	<u>100</u>

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2100	Short-term borrowings	6(12)	\$ 38,340,556	19	\$ 33,497,708	20
2110	Short-term notes and bills payable	6(13)	1,049,386	1	2,049,454	1
2120	Financial liabilities at fair value	6(2)				
	through profit or loss - current		11,372	-	14,838	-
2130	Contract liabilities - current	6(24)	904,038	1	373,803	-
2170	Accounts payable		77,996,735	39	69,808,936	40
2200	Other payables	6(14)	3,789,378	2	2,184,132	1
2230	Current income tax liabilities		1,627,567	1	1,674,704	1
2280	Lease liabilities - current		248,213	-	181,312	-
2320	Long-term liabilities, current portion	6(15)	-	-	76,635	-
2365	Refund liabilities - current	6(24)	778,605	-	658,325	1
2399	Other current liabilities		70,347	-	62,466	-
21XX	Total current liabilities		<u>124,816,197</u>	<u>63</u>	<u>110,582,313</u>	<u>64</u>
Non-current liabilities						
2540	Long-term loans	6(16)	17,786,449	9	7,750,400	5
2570	Deferred income tax liabilities	6(31)	856,757	-	741,999	-
2580	Lease liabilities - non-current		335,919	-	258,807	-
2600	Other non-current liabilities		1,432,527	1	155,460	-
25XX	Total non-current liabilities		<u>20,411,652</u>	<u>10</u>	<u>8,906,666</u>	<u>5</u>
2XXX	Total liabilities		<u>145,227,849</u>	<u>73</u>	<u>119,488,979</u>	<u>69</u>
Equity attributable to owners of parent						
	Share capital	6(19)				
3110	Common stock		8,835,297	4	7,977,068	5
3120	Preferred share		1,350,000	1	1,350,000	1
3130	Certificates of entitlement to new shares from convertible bonds		-	-	51,498	-
	Capital surplus	6(20)				
3200	Capital surplus		25,294,109	13	20,444,778	12
	Retained earnings	6(21)				
3310	Legal reserve		3,542,791	2	2,677,275	1
3350	Unappropriated retained earnings		16,647,535	8	14,531,008	8
	Other equity interest	6(22)				
3400	Other equity interest		(1,564,387)	(1)	6,736,238	4
31XX	Equity attributable to owners of the parent		<u>54,105,345</u>	<u>27</u>	<u>53,767,865</u>	<u>31</u>
36XX	Non-controlling interest	6(23)	868,976	-	92,443	-
3XXX	Total equity		<u>54,974,321</u>	<u>27</u>	<u>53,860,308</u>	<u>31</u>
	Commitments and contingent liabilities	9				
	Significant subsequent events	11				
3X2X	Total liabilities and equity		<u>\$ 200,202,170</u>	<u>100</u>	<u>\$ 173,349,287</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(24)	\$ 571,197,118	100	\$ 447,896,117	100
5000	Operating costs	6(6)	(551,364,963)	(97)	(430,909,478)	(96)
5900	Gross profit		<u>19,832,155</u>	<u>3</u>	<u>16,986,639</u>	<u>4</u>
	Operating expenses	6(29)				
6100	Selling expenses		(5,533,094)	(1)	(4,522,266)	(1)
6200	General and administrative expenses		(1,860,504)	-	(1,296,000)	(1)
6300	Research and development expenses		(654,845)	-	(608,561)	-
6450	Impairment loss determined in accordance with IFRS 9	12(2)	(1,095)	-	(2,683)	-
6000	Total operating expenses		<u>(8,049,538)</u>	<u>(1)</u>	<u>(6,429,510)</u>	<u>(2)</u>
6900	Operating profit		<u>11,782,617</u>	<u>2</u>	<u>10,557,129</u>	<u>2</u>
	Non-operating income and expenses					
7100	Interest income	6(25)	39,036	-	6,268	-
7010	Other income	6(26)	421,482	-	339,273	-
7020	Other gains and losses	6(27)	129,302	-	(1,918)	-
7050	Finance costs	6(28)	(2,445,514)	-	(715,049)	-
7060	Share of loss of associates and joint ventures accounted for using equity method	6(7)	(15,781)	-	(5,878)	-
7000	Total non-operating income and expenses		<u>(1,871,475)</u>	<u>-</u>	<u>(377,304)</u>	<u>-</u>
7900	Profit before income tax		<u>9,911,142</u>	<u>2</u>	<u>10,179,825</u>	<u>2</u>
7950	Income tax expense	6(31)	(2,310,778)	(1)	(2,324,657)	-
8200	Profit for the year		<u>\$ 7,600,364</u>	<u>1</u>	<u>\$ 7,855,168</u>	<u>2</u>

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)						
Components of other comprehensive income (loss) that will not be reclassified to profit or loss						
8311	(Loss) gain on remeasurements of defined benefit plans	6(17)	(\$ 5,747)	-	\$ 4,735	-
8316	Unrealised (loss) gain on valuation of equity investment instruments measured at fair value through other comprehensive income (loss)	6(22)(23)	(11,414,478)	(2)	3,213,493	-
8320	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(22)	(12,499)	-	-	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(31)	1,150	-	(947)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(11,431,574)	(2)	3,217,281	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss						
8361	Financial statements translation differences of foreign operations	6(22)(23)	4,363,742	1	(1,078,128)	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(22)	(2,130)	-	689	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		4,361,612	1	(1,077,439)	-
8300	Total other comprehensive (loss) income for the year		(\$ 7,069,962)	(1)	\$ 2,139,842	-
8500	Total comprehensive income for the year		\$ 530,402	-	\$ 9,995,010	2
Profit attributable to:						
8610	Owners of the parent		\$ 7,631,123	1	\$ 7,923,257	2
8620	Non-controlling interest		(30,759)	-	(68,089)	-
			\$ 7,600,364	1	\$ 7,855,168	2
Comprehensive income (loss) attributable to:						
8710	Owners of the parent		\$ 551,844	-	\$ 10,062,378	2
8720	Non-controlling interest		(21,442)	-	(67,368)	-
			\$ 530,402	-	\$ 9,995,010	2
Earnings per share (in dollars)						
9750	Basic earnings per share	6(32)	\$	8.61	\$	9.96
9850	Diluted earnings per share		\$	8.53	\$	9.75

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Notes	Equity attributable to owners of the parent											
	Capital			Retained Earnings			Other Equity Interest			Non-controlling interest	Total equity	
	Share capital - common stock	Preferred share	Certificates of bond-to-stock conversion	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Other equity interest	Treasury shares			Total
2021												
Balance at January 1, 2021	\$ 7,880,260	\$ 1,350,000	\$ 2,057	\$ 20,094,981	\$ 2,280,822	\$ 791,142	\$ 8,070,791	\$ 5,607,964	\$ -	\$ 46,078,017	\$ 38,364	\$ 46,116,381
Consolidated net income (loss)	-	-	-	-	-	-	7,923,257	-	-	7,923,257	(68,089)	7,855,168
Other comprehensive income	6(22)(23)	-	-	-	-	-	3,788	2,135,333	-	2,139,121	721	2,139,842
Total comprehensive income (loss)		-	-	-	-	-	7,927,045	2,135,333	-	10,062,378	(67,368)	9,995,010
Appropriations of 2020 earnings:	6(21)											
Legal reserve		-	-	-	396,453	-	(396,453)	-	-	-	-	-
Reversal of special reserve		-	-	-	-	(791,142)	791,142	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	(2,532,086)	-	-	(2,532,086)	-	(2,532,086)
Cash dividends for preferred share		-	-	-	-	-	(57,541)	-	-	(57,541)	-	(57,541)
Conversion of convertible bonds	6(19)(20)	64,468	-	49,441	190,166	-	-	-	-	304,075	-	304,075
Issuance of employee restricted shares	6(19)(20)	57,800	-	-	216,366	-	-	(274,166)	-	-	-	-
Cancellation of employee restricted shares	6(19)(20)	(520)	-	-	520	-	-	-	-	-	-	-
Purchase of treasury shares	6(19)	-	-	-	-	-	-	-	(135,121)	(135,121)	-	(135,121)
Retirement of treasury shares		(24,940)	-	-	(87,064)	-	(23,117)	-	135,121	-	-	-
Changes in equity of associates accounted for using equity method	6(20)	-	-	-	3,173	-	-	-	-	3,173	-	3,173
Changes in ownership interests in subsidiaries	4(3)	-	-	-	-	-	(78,550)	-	-	(78,550)	-	(78,550)
Compensation cost of share-based payments	6(18)	-	-	-	26,636	-	-	96,884	-	123,520	-	123,520
Changes in non-controlling interest	6(23)	-	-	-	-	-	-	-	-	-	121,447	121,447
Disposal of financial assets at fair value through other comprehensive income	6(22)	-	-	-	-	-	829,777	(829,777)	-	-	-	-
Balance at December 31, 2021		\$ 7,977,068	\$ 1,350,000	\$ 51,498	\$ 20,444,778	\$ 2,677,275	\$ 14,531,008	\$ 6,736,238	\$ -	\$ 53,767,865	\$ 92,443	\$ 53,860,308
2022												
Balance at January 1, 2022		\$ 7,977,068	\$ 1,350,000	\$ 51,498	\$ 20,444,778	\$ 2,677,275	\$ 14,531,008	\$ 6,736,238	\$ -	\$ 53,767,865	\$ 92,443	\$ 53,860,308
Consolidated net income (loss)		-	-	-	-	-	7,631,123	-	-	7,631,123	(30,759)	7,600,364
Other comprehensive income (loss)	6(22)(23)	-	-	-	-	-	(4,597)	(7,074,682)	-	(7,079,279)	9,317	(7,069,962)
Total comprehensive income (loss)		-	-	-	-	-	7,626,526	(7,074,682)	-	551,844	(21,442)	530,402
Appropriations of 2021 earnings:	6(21)											
Legal reserve		-	-	-	-	865,516	(865,516)	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	(4,431,032)	-	-	(4,431,032)	-	(4,431,032)
Cash dividends for preferred share		-	-	-	-	-	(270,000)	-	-	(270,000)	-	(270,000)
Issuance of shares - Global depository receipts	6(19)(20)	780,000	-	-	4,675,260	-	-	-	-	5,455,260	-	5,455,260
Conversion of convertible bonds	6(19)(20)	80,374	-	(51,498)	47,760	-	-	-	-	76,636	-	76,636
Cancellation of employee restricted shares	6(19)(20)	(2,145)	-	-	2,145	-	-	-	-	-	-	-
Changes in restricted stocks to employees	6(20)(22)	-	-	-	(3,320)	-	-	3,320	-	-	-	-
Changes in ownership interests in subsidiaries	4(3)	-	-	-	-	-	(716)	-	-	(716)	-	(716)
Compensation cost of share-based payments	6(18)	-	-	-	127,486	-	102	94,983	-	222,571	-	222,571
Changes in non-controlling interest	6(23)	-	-	-	-	-	-	-	-	-	797,975	797,975
Disposal of financial assets at fair value through other comprehensive income	6(22)	-	-	-	-	-	57,163	(57,163)	-	-	-	-
Redemption liability recognised as other equity	6(22)	-	-	-	-	-	(1,267,083)	-	-	(1,267,083)	-	(1,267,083)
Balance at December 31, 2022		\$ 8,835,297	\$ 1,350,000	\$ -	\$ 25,294,109	\$ 3,542,791	\$ 16,647,535	\$ 1,564,387	\$ -	\$ 54,105,345	\$ 868,976	\$ 54,974,321

The accompanying notes are an integral part of these consolidated financial statements.

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 9,911,142	\$ 10,179,825
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(29)	380,125	348,451
Amortisation	6(29)	57,888	28,212
Impairment loss determined in accordance with IFRS 9	12(2)	1,095	2,683
Net (gain) loss on financial assets and liabilities at fair value through profit or loss	6(27)	(598,787)	189,235
Share-based payments	6(18)	222,571	123,520
Share of loss of associates and joint ventures accounted for using equity method	6(7)		5,878
Loss on disposal of property, plant and equipment, net		1,517	485
Loss on disposal of intangible assets, net	6(27)	15,487	-
Loss on disposal of investments accounted for using equity method	6(7)	2,009	-
Impairment loss		7,836	-
Interest expense	6(28)	1,436,773	452,638
Interest income	6(25)	(39,036)	(6,268)
Dividend income	6(26)	(339,705)	(276,153)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		2,953,585	(16,265,797)
Other receivables		(269,823)	(498,588)
Inventories		(8,380,057)	(23,574,228)
Prepayments		119,768	(71,547)
Other current assets		15,422	(2,074)
Changes in operating liabilities			
Financial assets and liabilities at fair value through profit or loss		650,239	(196,431)
Contract liabilities		131,703	(124,964)
Accounts payable		(9,233,288)	17,383,261
Other payables		94,661	412,197
Other current liabilities (including refund liabilities)		123,970	200,380
Net defined benefit liability		5,026	(2,715)
Cash outflow generated from operations		(2,714,098)	(11,692,000)
Interest received		39,036	6,268
Dividends received		339,705	276,153
Interest paid		(1,327,929)	(437,421)
Income taxes paid		(2,375,623)	(1,133,036)
Net cash flows used in operating activities		(6,038,909)	(12,980,036)

(Continued)

WT MICROELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 7,200)	(\$ 166,558)
Proceeds from disposal of financial assets at fair value through profit or loss		1,306	9,734
Acquisition of financial assets at fair value through other comprehensive income		(1,511,910)	(1,568,225)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)	99,295	940,603
Increase in other financial assets		(39,157)	(14,673)
Acquisition of property, plant and equipment	6(34)	(310,452)	(170,544)
Proceeds from disposal of property, plant and equipment		91	99
Acquisition of intangible assets	6(11)	(10,449)	(4,436)
Increase in guarantee deposits		(195,409)	(15,970)
Decrease in guarantee deposits		11,248	7,279
Net cash payments for business combination	6(34)	(3,041,127)	(55,885)
Decrease in other non-current assets		17,673	45,708
Proceeds from disposal of investments accounted for using equity method		31,346	-
Net cash flows used in investing activities		(4,954,745)	(992,868)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(35)	850,651,375	455,301,446
Decrease in short-term borrowings	6(35)	(850,595,048)	(445,067,941)
(Decrease) increase in short-term notes and bills payable	6(35)	(1,010,053)	1,293,979
Proceeds from long-term borrowings	6(35)	91,962,000	7,786,800
Repayments of long-term loans	6(35)	(82,898,034)	(836,400)
Payment of lease liabilities	6(35)	(235,467)	(193,030)
Increase (decrease) in other non-current liabilities		4,331	(4,900)
Issuance of shares - Global depositary receipts	6(19)	5,549,184	-
Issuance of shares - direct costs of Global depositary receipts		(93,924)	-
Acquisition of treasury shares		-	(135,121)
Cash dividends paid	6(21)	(4,701,032)	(2,589,627)
Cash dividends paid to non-controlling interest	6(23)	(588)	(366)
Increase in non-controlling interest		-	45,623
Net cash flows from financing activities		8,632,744	15,600,463
Effect of exchange rate changes on cash and cash equivalents		3,064,588	(575,095)
Net increase in cash and cash equivalents		703,678	1,052,464
Cash and cash equivalents at beginning of year		4,679,576	3,627,112
Cash and cash equivalents at end of year		\$ 5,383,254	\$ 4,679,576

The accompanying notes are an integral part of these consolidated financial statements.

2022 Standalone Financial Statements and Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of WT Microelectronics Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of WT Microelectronics Co., Ltd. (the "Company") as at December 31, 2022 and 2021, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the report of other auditors (refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2022 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming

our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2022 parent company only financial statements are stated as follows:

Recognition of supplier rebates

Description

Refer to Note 4(11) for accounting policies on supplier rebates.

The Company is primarily engaged in the sales of electronic and communication components. In line with industry practice, the Company has entered into rebate arrangements with its suppliers for various kinds and quantities of inventories. Under the arrangement, the Company calculates the amount of supplier rebates based on sales breakdown, and recognises it as a deduction of accounts payable to suppliers and a deduction of operating costs. The Company pays the net purchase price, after confirming that the rebate is granted and the credit memo from its suppliers has been received.

As the terms of different types of supplier rebates vary and change frequently, the calculation is complex. The Company relies on the information system to gather related transaction information, and manually matches each inventory category with its corresponding rebate term to calculate the supplier rebate that should be recognised. Since the supplier rebate is material to the parent company only financial statements and more audit effort is required to address this audit matter, the recognition of supplier rebate has been identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the internal controls related to supplier rebates, and tested the effectiveness of relevant internal controls to verify whether major supplier rebates had been reviewed by responsible management, and the inventory cost had been correctly deducted and paid in net amount based on the credit memo approved by suppliers;
- B. Sampled supplier rebates and tested transaction data to confirm whether the transaction quantities were consistent with sales breakdown. Also, verified arrangements and calculation worksheets, and recalculated supplier rebates to ensure that the rebate recognition is consistent with contract;
- C. Sampled the supplier rebates which were recognised before the balance sheet date but have not yet been confirmed by suppliers, verified its consistency and reasonableness with subsequent credit

memos approved by suppliers after the balance sheet date, and confirmed whether there were any material differences; and

- D. Performed confirmation of selected material accounts payable, including supplier rebates which have been confirmed by suppliers, and examined the reconciliation for the differences between the amount stated in the suppliers' confirmation and the Company's records.

Assessment of inventory valuation losses

Description

Refer to Note 4(11) for accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(6) for details of inventory valuation. As at December 31, 2022, the Company's inventories and allowance for inventory valuation losses were NT\$58,820,204 thousand and NT\$1,005,110 thousand, respectively.

The Company is primarily engaged in the sales of various kinds of electronic components. Due to rapid technology innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. For non-obsolete inventories, the net realisable value is estimated based on the estimated selling price in a certain period around the balance sheet date. The net realisable values of obsolete inventories are individually identified as obsolete or damaged, if any. Since the amount of inventory is material, inventory types vary, sources of information in calculating the net realisable values of each type of inventories are various, and the identification of obsolete and damaged inventory and its net realisable value is subject to management's judgement, as well as the fact that the aforementioned matter also affects the Company's subsidiaries (recognised as investments accounted for using equity method), we considered the assessment of inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory;
- B. Obtained an understanding of the Group's nature of business and industry in order to assess whether the provision policies and procedures were applied consistently and reasonably during the periods,

including identified as obsolete with supporting documents, and agreed to information obtained from physical inventory; and

- C. Obtained the net realisable value statement of each inventory, and tested supporting documents in relation to sources of information in calculating the net realisable value.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$5,132,040 thousand, constituting 3.54% of the consolidated total assets as at December 31, 2022, and the comprehensive income recognised from associates and joint ventures accounted for under the equity method amounted to NT\$41,041 thousand, constituting 7.44% of the consolidated total comprehensive income for the year then ended.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

represent the underlying transactions and events in a manner that achieves fair presentation.

F. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Chieh-Ju, Hsu

Hsu, Yung-Chien

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 23, 2023

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 436,001	-	\$ 1,068,479	1
1110	Financial assets at fair value through profit or loss - current	6(2)	8,369	-	12,198	-
1170	Accounts receivable, net	6(4) and 8	24,333,779	17	21,704,743	15
1180	Accounts receivable, net - related parties	7	21,353,336	15	25,294,400	18
1200	Other receivables	6(4)(5)	892,543	1	761,994	1
130X	Inventories	6(6)	57,815,094	40	48,929,272	35
1410	Prepayments		472,728	-	453,598	-
11XX	Total current assets		<u>105,311,850</u>	<u>73</u>	<u>98,224,684</u>	<u>70</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	196,885	-	232,735	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	8,718,841	6	18,443,514	13
1550	Investments accounted for using equity method	6(7)	28,978,617	20	21,865,803	16
1600	Property, plant and equipment	6(8)	342,059	-	431,785	-
1755	Right-of-use assets	6(9)	136,807	-	218,469	-
1760	Investment property, net	6(10)	92,000	-	-	-
1780	Intangible assets	6(11)	257,102	-	274,384	-
1840	Deferred income tax assets	6(30)	615,455	1	528,606	1
1900	Other non-current assets		272,632	-	99,405	-
15XX	Total non-current assets		<u>39,610,398</u>	<u>27</u>	<u>42,094,701</u>	<u>30</u>
1XXX	Total assets		<u>\$ 144,922,248</u>	<u>100</u>	<u>\$ 140,319,385</u>	<u>100</u>

(Continued)

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(12)	\$ 16,952,187	12	\$ 21,359,623	15
2110	Short-term notes and bills payable	6(13)	699,629	1	1,699,606	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	5,178	-	14,838	-
2130	Contract liabilities - current	6(23) and 7	181,952	-	53,197	-
2170	Accounts payable		49,389,178	34	50,869,734	36
2180	Accounts payable - related parties	7	1,094,714	1	1,019,699	1
2200	Other payables	6(14)	1,760,298	1	1,452,532	1
2220	Other payables - related parties	7	7,163	-	9,425	-
2230	Current income tax liabilities		617,968	-	908,213	1
2280	Lease liabilities - current		93,870	-	122,733	-
2320	Long-term liabilities, current portion	6(15)	-	-	76,635	-
2365	Refund liabilities - current	6(23)	353,997	-	424,448	1
2399	Other current liabilities		17,490	-	16,544	-
21XX	Total current liabilities		<u>71,173,624</u>	<u>49</u>	<u>78,027,227</u>	<u>56</u>
Non-current liabilities						
2540	Long-term loans	6(16)	17,613,000	12	7,750,400	6
2570	Deferred income tax liabilities	6(30)	657,122	1	631,773	-
2580	Lease liabilities - non-current		45,974	-	100,701	-
2600	Other non-current liabilities		1,327,183	1	41,419	-
25XX	Total non-current liabilities		<u>19,643,279</u>	<u>14</u>	<u>8,524,293</u>	<u>6</u>
2XXX	Total liabilities		<u>90,816,903</u>	<u>63</u>	<u>86,551,520</u>	<u>62</u>
Equity						
Share capital		6(19)				
3110	Common stock		8,835,297	6	7,977,068	6
3120	Preferred share		1,350,000	1	1,350,000	1
3130	Certificates of entitlement to new shares from convertible bonds		-	-	51,498	-
Capital surplus		6(20)				
3200	Capital surplus		25,294,109	17	20,444,778	14
Retained earnings		6(21)				
3310	Legal reserve		3,542,791	2	2,677,275	2
3350	Unappropriated retained earnings		16,647,535	12	14,531,008	10
Other equity interest		6(22)				
3400	Other equity interest		(1,564,387)	(1)	6,736,238	5
3XXX	Total equity		<u>54,105,345</u>	<u>37</u>	<u>53,767,865</u>	<u>38</u>
Commitments and contingent liabilities		9				
Significant subsequent events		11				
3X2X	Total liabilities and equity		<u>\$ 144,922,248</u>	<u>100</u>	<u>\$ 140,319,385</u>	<u>100</u>

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

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(23) and 7	\$ 419,523,201	100	\$ 353,800,743	100
5000	Operating costs	6(6) and 7	(411,156,760)	(98)	(345,292,343)	(98)
5900	Net operating margin		8,366,441	2	8,508,400	2
	Operating expenses	6(28) and 7				
6100	Selling expenses		(2,323,407)	(1)	(2,019,643)	(1)
6200	General and administrative expenses		(907,598)	-	(654,655)	-
6300	Research and development expenses		(366,151)	-	(312,742)	-
6450	Impairment (loss) gain determined in accordance with IFRS 9	12(2)	(1,808)	-	1,216	-
6000	Total operating expenses		(3,598,964)	(1)	(2,985,824)	(1)
6900	Operating profit		4,767,477	1	5,522,576	1
	Non-operating income and expenses					
7100	Interest income	6(24)	6,375	-	650	-
7010	Other income	6(25)	328,501	-	280,935	-
7020	Other gains and losses	6(26)	395,286	-	(64,847)	-
7050	Finance costs	6(27)	(1,453,858)	-	(394,718)	-
7070	Share of profit of associates and joint ventures accounted for using equity method		4,578,502	1	3,814,791	1
7000	Total non-operating income and expenses		3,854,806	1	3,636,811	1
7900	Profit before income tax		8,622,283	2	9,159,387	2
7950	Income tax expense	6(30)	(991,160)	-	(1,236,130)	-
8200	Profit for the year		\$ 7,631,123	2	\$ 7,923,257	2
	Other comprehensive income (loss)					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	(Loss) gain on remeasurement of defined benefit plan	6(17)	(\$ 14,309)	-	\$ 1,024	-
8316	Unrealised (loss) gain on valuation of equity instruments measured at fair value through other comprehensive income	6(22)	(11,098,184)	(3)	2,813,621	1
8330	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(31)	(321,356)	-	402,827	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(30)	2,862	-	(205)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(11,430,987)	(3)	3,217,267	1
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(22)	3,463,635	1	(884,082)	-
8380	Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method	6(31)	888,073	-	(194,064)	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		4,351,708	1	(1,078,146)	-
8300	Total other comprehensive (loss) income for the year		(\$ 7,079,279)	(2)	\$ 2,139,121	1
8500	Total comprehensive income for the year		\$ 551,844	-	\$ 10,062,378	3
	Earnings per share (in dollars)	6(32)				
9750	Basic earnings per share		\$ 8.61		\$ 9.96	
9850	Diluted earnings per share		\$ 8.53		\$ 9.75	

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

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Capital			Retained Earnings				Other Equity Interest			Treasury shares	Total equity
		Share capital - common stock	Preference share	Certificates of bond-to-stock conversion	Capital Surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity, others		
2021													
Balance at January 1, 2021		\$ 7,880,260	\$ 1,350,000	\$ 2,057	\$ 20,094,981	\$ 2,280,822	\$ 791,142	\$ 8,070,791	(\$ 2,600,106)	\$ 8,208,070	\$ -	\$ -	\$ 46,078,017
Profit for the year		-	-	-	-	-	-	7,923,257	-	-	-	-	7,923,257
Other comprehensive income (loss)	6(22)	-	-	-	-	-	-	3,788	(1,078,146)	3,213,479	-	-	2,139,121
Total comprehensive income (loss)		-	-	-	-	-	-	7,927,045	(1,078,146)	3,213,479	-	-	10,062,378
Appropriations of 2020 earnings:	6(21)	-	-	-	-	-	-	-	-	-	-	-	-
Legal reserve		-	-	-	-	396,453	-	(396,453)	-	-	-	-	-
Reversal of special reserve		-	-	-	-	-	(791,142)	791,142	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	-	(2,532,086)	-	-	-	-	(2,532,086)
Cash dividends for preferred share		-	-	-	-	-	-	(57,541)	-	-	-	-	(57,541)
Conversion of convertible bonds	6(19)(20)	64,468	-	49,441	190,166	-	-	-	-	-	-	-	304,075
Issuance of employee restricted shares	6(19)(20)	57,800	-	-	216,366	-	-	-	-	-	(274,166)	-	-
Cancellation of employee restricted shares	6(19)(20)	(520)	-	-	520	-	-	-	-	-	-	-	-
Purchase of treasury shares	6(19)	-	-	-	-	-	-	-	-	-	(135,121)	(135,121)	(135,121)
Retirement of treasury shares	6(19)	(24,940)	-	-	(87,064)	-	-	(23,117)	-	-	-	135,121	(75,377)
Changes in ownership interests in subsidiaries		-	-	-	3,173	-	-	(78,550)	-	-	-	-	(75,377)
Compensation cost of share-based payments	6(18)	-	-	-	26,636	-	-	-	-	-	96,884	-	123,520
Disposal of financial assets at fair value through other comprehensive income	6(22)	-	-	-	-	-	-	829,777	(829,777)	-	-	-	-
Balance at December 31, 2021		\$ 7,977,068	\$ 1,350,000	\$ 51,498	\$ 20,444,778	\$ 2,677,275	\$ -	\$ 14,531,008	(\$ 3,678,252)	\$ 10,591,772	(\$ 177,282)	\$ -	\$ 53,767,865
2022													
Balance at January 1, 2022		\$ 7,977,068	\$ 1,350,000	\$ 51,498	\$ 20,444,778	\$ 2,677,275	\$ -	\$ 14,531,008	(\$ 3,678,252)	\$ 10,591,772	(\$ 177,282)	\$ -	\$ 53,767,865
Profit for the year		-	-	-	-	-	-	7,631,123	-	-	-	-	7,631,123
Other comprehensive income (loss)	6(22)	-	-	-	-	-	-	(4,597)	4,351,708	(11,426,390)	-	-	(7,079,279)
Total comprehensive income (loss)		-	-	-	-	-	-	7,626,526	4,351,708	(11,426,390)	-	-	551,844
Appropriations of 2021 earnings:	6(21)	-	-	-	-	-	-	-	-	-	-	-	-
Legal reserve		-	-	-	-	865,516	-	(865,516)	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	-	(4,431,032)	-	-	-	-	(4,431,032)
Cash dividends for preferred share		-	-	-	-	-	-	(270,000)	-	-	-	-	(270,000)
Issuance of shares - Global depositary receipts	6(19)(20)	780,000	-	-	4,675,260	-	-	-	-	-	-	-	5,455,260
Conversion of convertible bonds	6(19)(20)	80,374	-	(51,498)	47,760	-	-	-	-	-	-	-	76,636
Cancellation of employee restricted shares	6(19)(20)	(2,145)	-	-	2,145	-	-	-	-	-	-	-	-
Changes in restricted stocks to employees	6(20)(22)	-	-	-	(3,320)	-	-	-	-	-	3,320	-	-
Changes in ownership interests in subsidiaries		-	-	-	-	-	-	(716)	-	-	-	-	(716)
Compensation cost of share-based payments	6(18)	-	-	-	127,486	-	-	102	-	-	94,983	-	222,571
Disposal of financial assets at fair value through other comprehensive income	6(22)	-	-	-	-	-	-	57,163	(57,163)	-	-	-	-
Redemption liability recognised as other equity	6(22)	-	-	-	-	-	-	-	-	(1,267,083)	-	-	(1,267,083)
Balance at December 31, 2022		\$ 8,835,297	\$ 1,350,000	\$ -	\$ 25,294,109	\$ 3,542,791	\$ -	\$ 16,647,535	\$ 673,456	(\$ 891,781)	(\$ 1,346,062)	\$ -	\$ 54,105,345

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

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 8,622,283	\$ 9,159,387
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(28)	198,871	192,788
Amortisation	6(28)	27,526	17,665
Impairment loss (gain) determined in accordance with IFRS 9	12(2)	1,808	(1,216)
Net (gain) loss on financial assets and liabilities at fair value through profit or loss	6(26)	(137,498)	189,024
Share-based payments	6(18)	222,571	123,520
Share of profit of subsidiaries accounted for using equity method		(4,578,502)	(3,814,791)
Interest expense	6(27)	895,184	229,724
Interest income	6(24)	(6,375)	(650)
Dividend income	6(25)	(307,470)	(273,249)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		(2,511,484)	(1,319,540)
Accounts receivable - related parties		3,948,618	(2,163,856)
Other receivables		(132,621)	(262,425)
Inventories		(8,885,822)	(18,667,235)
Prepayments		(19,130)	(41,257)
Changes in operating liabilities			
Financial assets and liabilities at fair value through profit or loss		174,717	(194,149)
Contract liabilities		128,755	(92,977)
Accounts payable		(1,480,556)	7,423,474
Accounts payable - related parties		75,015	193,048
Other payables		235,583	317,046
Other current liabilities		(139,955)	1,387
Net defined benefit liability		(2,062)	(1,819)
Cash outflow generated from operations		(3,670,544)	(8,986,101)
Interest received		6,375	650
Dividends received		3,438,025	1,737,033
Interest paid		(814,015)	(229,369)
Income taxes paid		(1,341,193)	(530,739)
Net cash flows used in operating activities		(2,381,352)	(8,008,526)

(Continued)

WT MICROELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 7,200)	(\$ 130,000)
Proceeds from disposal of financial assets at fair value through profit or loss		-	4,382
Acquisition of financial assets at fair value through other comprehensive income		(1,373,511)	(1,384,366)
Proceeds from capital reduction of subsidiaries accounted for using equity method		1,123,988	-
Acquisition of investments accounted for using equity method		(5,202,072)	-
Acquisition of property, plant and equipment	6(34)	(73,964)	(71,097)
Acquisition of intangible assets	6(11)	(10,244)	(4,436)
Net cash payments for business combination	6(33)	-	(85,370)
Increase in guarantee deposits		(195,324)	(14,383)
Decrease in guarantee deposits		5,188	3,681
(Increase) decrease in other non-current assets		(32,002)	4,925
Net cash flows used in investing activities		(5,765,141)	(1,676,664)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(35)	634,071,185	351,464,815
Decrease in short-term borrowings	6(35)	(638,478,621)	(346,043,250)
(Decrease) increase in short-term notes and bills payable	6(35)	(1,006,899)	1,042,872
Proceeds from long-term borrowings	6(35)	95,099,300	7,786,800
Payment of long-term loans	6(35)	(85,236,700)	(836,400)
Increase in guarantee deposits received		6,434	-
Payment of lease liabilities	6(35)	(133,435)	(130,192)
Issuance of shares - Global depositary receipts	6(19)	5,549,184	-
Issuance of shares - Direct costs of Global depositary receipts	6(19)	(93,924)	-
Cash dividends paid	6(21)	(4,701,032)	(2,589,627)
Acquisition of treasury shares	6(19)	-	(135,121)
Net cash flows from financing activities		5,075,492	10,559,897
Effect of exchange rate changes on cash and cash equivalents		2,438,523	(580,281)
Net (decrease) increase in cash and cash equivalents		(632,478)	294,426
Cash and cash equivalents at beginning of year		1,068,479	774,053
Cash and cash equivalents at end of year		\$ 436,001	\$ 1,068,479

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

WT Microelectronics Co., Ltd.
2022 Earnings Distribution Statement

	Unit: NTD
2022 after-tax net profit	\$ 7,631,122,928
Plus: Disposal of equity instruments measured at fair value through other comprehensive income	57,163,395
Plus: Expiration of restricted stock issued to employees	102,486
Less: Remeasurements of defined benefit plan	(4,597,690)
Less: Changes in ownership interests in subsidiaries	(716,716)
Current after-tax net profit plus other profit items included in undistributed earnings in the current year	7,683,074,403
Less: 10% statutory reserve	(768,307,440)
Less: Special reserve	(1,564,387,079)
Plus: Undistributed earnings from the previous year	8,964,460,516
Accumulated distributable earnings at the end of 2022	14,314,840,400
Items for distribution: (Note 1)	
Dividends on preferred shares (Note 2)	(270,000,000)
Cash dividends on ordinary shares (Note 3) (NT\$4.3 per share)	(3,812,064,600)
Undistributed earnings at the end of the period	\$ 10,232,775,800

Note 1: Earnings in 2022 are distributed first.

Note 2: 135,000,000 class A preferred shares were issued at the price of NT\$50 on
October 15, 2020; calculated at a dividend yield of 4% for preferred shares.

Note 3: Distribution of dividends is based on 886,526,651 shares issued upon resolution of the
Board of Directors on April 19, 2023.

Chairman: Cheng, Wen-Tsung

Managerial officer: Cheng, Wen-Tsung

Chief Accountant: Yang, Shing-Yu

WT Microelectronics Co., Ltd.
**Comparison Table of the Articles of Incorporation Before and After
Amendment**

Article After Amendment	Current Article	Description
<p>Article 5-4: The rights, obligations and other important issuance terms of Class D Preferred Shares are as follows:</p> <p>I. The dividend rate of Class D Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class D Preferred Shares remained outstanding in that year.</p> <p>II. The Company has sole discretion on the distribution of Class D Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class D Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class D Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class D Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where</p>		<p><u>This is a new article.</u> To Specify the rights and obligations and other important terms of issuance associated with Class D Preferred Shares.</p>

Article After Amendment	Current Article	Description
<p>there are earnings.</p> <p>III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class D Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.</p> <p>IV. Class D Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class D Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class D Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class D Preferred Share dividends that year. Class D Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class D Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.</p> <p>V. Upon any voluntary or involuntary liquidation, dissolution or winding-</p>		

Article After Amendment	Current Article	Description
<p>up of the Company, holders of outstanding Class D preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class D preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.</p> <p>VI. The holders of Class D Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class D Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.</p> <p>VII. Class D Preferred Shares are perpetual preferred shares. Holders of Class D Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class D Preferred Shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations of the remaining and outstanding Class D Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class D Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.</p> <p>VIII. If any Class D preferred shares remains outstanding, except to</p>		

Article After Amendment	Current Article	Description
<p>make up for losses, share premium of Class D Preferred Shares should not be capitalized into share capital.</p> <p>The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.</p>		
<p>Article 5-5: The rights, obligations and other important issuance terms of Class E Preferred Shares are as follows:</p> <p>I. The dividend rate of Class E Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class E Preferred Shares remained outstanding in that year.</p> <p>II. The Company has sole discretion on the distribution of Class E Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class E Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class E Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class E Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the</p>		<p><u>This is a new article.</u> To Specify the rights and obligations and other important terms of issuance associated with Class E Preferred Shares.</p>

Article After Amendment	Current Article	Description
<p>undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.</p> <p>III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class E Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.</p> <p>IV. Class E Preferred Shares cannot be converted into common shares.</p> <p>V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class E preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class E preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.</p> <p>VI. The holders of Class E Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class E Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.</p> <p>VII. Class E Preferred Shares are perpetual preferred shares. Holders of Class E Preferred Shares have no right to request redemption of such shares by the Company.</p>		

Article After Amendment	Current Article	Description
<p>However, the Company may redeem Class E Preferred Shares in whole or in part at the actual issue price after the day following the fourth anniversary of issuing. The rights and obligations of the remaining and outstanding Class E Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class E Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.</p> <p>VIII. If any Class E preferred shares remains outstanding, except to make up for losses, share premium of Class E Preferred Shares should not be capitalized into share capital.</p> <p>The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.</p>		
<p>Article 5-6: The rights, obligations and other important issuance terms of Class F Preferred Shares are as follows: I. The dividend rate of Class F Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class</p>		<p><u>This is a new article.</u> To Specify the rights and obligations and other important terms of issuance associated with Class F Preferred Shares.</p>

Article After Amendment	Current Article	Description
<p>F Preferred Shares remained outstanding in that year.</p> <p>II. The Company has sole discretion on the distribution of Class F Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class F Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class F Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class F Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.</p> <p>III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class F Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.</p> <p>IV. Class F Preferred Shares cannot be converted into common shares.</p> <p>V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class F preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class F preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among</p>		

Article After Amendment	Current Article	Description
<p>themselves and their repayment shall be capped at their respective issue amount.</p> <p>VI. The holders of Class F Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class F Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.</p> <p>VII. Class F Preferred Shares are perpetual preferred shares. Holders of Class F Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class F Preferred Shares in whole or in part at the actual issue price after the day following the third anniversary of issuing. The rights and obligations of the remaining and outstanding Class F Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class F Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.</p> <p>VIII. If any Class F preferred shares remains outstanding, except to make up for losses, share premium of Class F Preferred Shares should not be capitalized into share capital.</p> <p>The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.</p>		

Article After Amendment	Current Article	Description
<p>Article 5-7: The rights, obligations and other important issuance terms of Class G Preferred Shares are as follows:</p> <p>I. The dividend rate of Class G Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class G Preferred Shares remained outstanding in that year.</p> <p>II. The Company has sole discretion on the distribution of Class G Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class G Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class G Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class G Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.</p> <p>III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class G Preferred Shareholders are not entitled to participate in the distribution of</p>		<p><u>This is a new article.</u> To Specify the rights and obligations and other important terms of issuance associated with Class G Preferred Shares.</p>

Article After Amendment	Current Article	Description
<p>cash or share dividends with regard of the common shares derived from earnings or capital reserves.</p> <p>IV. Class G Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class G Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class G Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class G Preferred Share dividends that year. Class G Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class G Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.</p> <p>V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class G preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any</p>		

Article After Amendment	Current Article	Description
<p>distribution of assets is made to holders of the common shares. Class G preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.</p> <p>VI. The holders of Class G Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class G Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.</p> <p>VII. Class G Preferred Shares are perpetual preferred shares. Holders of Class G Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class G Preferred Shares in whole or in part at the actual issue price after the day following the fourth anniversary of issuing. The rights and obligations of the remaining and outstanding Class G Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class G Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.</p> <p>VIII. If any Class G preferred shares remains outstanding, except to make up for losses, share premium of Class G Preferred Shares should not be capitalized into share capital.</p> <p>The Board is authorized to determine the name, issuance date and specific</p>		

Article After Amendment	Current Article	Description
<p>issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.</p>		
<p>Article 5-8: The rights, obligations and other important issuance terms of Class H Preferred Shares are as follows:</p> <p>I. The dividend rate of Class H Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class H Preferred Shares remained outstanding in that year.</p> <p>II. The Company has sole discretion on the distribution of Class H Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class H Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class H Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class H Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where</p>		<p><u>This is a new article.</u> To Specify the rights and obligations and other important terms of issuance associated with Class H Preferred Shares.</p>

Article After Amendment	Current Article	Description
<p>there are earnings.</p> <p>III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class H Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.</p> <p>IV. Class H Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class H Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class H Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class H Preferred Share dividends that year. Class H Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class H Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.</p> <p>V. Upon any voluntary or involuntary liquidation, dissolution or winding-</p>		

Article After Amendment	Current Article	Description
<p>up of the Company, holders of outstanding Class H preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class H preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.</p> <p>VI. The holders of Class H Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class H Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.</p> <p>VII. Class H Preferred Shares are perpetual preferred shares. Holders of Class H Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class H Preferred Shares in whole or in part at the actual issue price after the day following the third anniversary of issuing. The rights and obligations of the remaining and outstanding Class H Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class H Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.</p> <p>VIII. If any Class H preferred shares remains outstanding, except to</p>		

Article After Amendment	Current Article	Description
<p>make up for losses, share premium of Class H Preferred Shares should not be capitalized into share capital.</p> <p>The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.</p>		
<p>Article 22: (Content above omitted) The 29th amendment was made on May 20, 2022. <u>The 30th amendment was made on May 30, 2023.</u></p>	<p>Article 22: (Content above omitted) The 29th amendment was made on May 20, 2022.</p>	<p>To add the date of amendment.</p>

WT Microelectronics Co., Ltd.
Comparison Table of the Procedures for Acquisition or Disposal of
Assets Before and After Amendment

Articles After Amendment	Current Articles	Description
<p>Article 4: Means of Price Determination and Reference Materials (Content above omitted) III. The acquisition or disposal of real property, equipment, or right-of-use assets thereof shall take into consideration the publicly announced current value, assessed value, and the actual transaction price of nearby real properties. The transaction price shall be determined through price comparison, negotiation or bidding. It shall <u>execute</u> in accordance with the authorized amount and level specified in Section 2. After assets are acquired, they shall be registered, managed, and used in accordance with the Company's regulations. Where the Company appoints an expert to provide an opinion in accordance with the Procedures, it shall also appoint a professional price appraisal institution or obtain an opinion from a CPA.</p>	<p>Article 4: Means of Price Determination and Reference Materials (Content above omitted) III. The acquisition or disposal of real property, equipment, or right-of-use assets thereof shall take into consideration the publicly announced current value, assessed value, and the actual transaction price of nearby real properties. The transaction price shall be determined through price comparison, negotiation or bidding. It shall <u>be approved</u> in accordance with the authorized amount and level specified in Section 2. After assets are acquired, they shall be registered, managed, and used in accordance with the Company's regulations. Where the Company appoints an expert to provide an opinion in accordance with the Procedures, it shall also appoint a professional price appraisal institution or obtain an opinion from a CPA.</p>	Refining the phrasing.
<p>Article 6: Limit of Authority Delegated I.(Omitted) (I) (Omitted) (II) The maximum amount of investment in securities <u>that directly or indirectly holds more than 50% voting shares</u> by the Company <u>and its subsidiaries</u> may not exceed <u>400%</u> of the Company's net value <u>separately</u>. The maximum amount of investment in securities <u>that directly or indirectly holds less than or equal to 50% voting shares</u> by <u>the Company and each of its</u></p>	<p>Article 6: Limit of Authority Delegated I.(Omitted) (I) (Omitted) (II) The maximum amount of investment in securities by the Company may not exceed <u>300%</u> of the Company's net value. The maximum amount of investment in securities by each of its subsidiaries may not exceed 100% of the Company's net value.</p>	Reduce the maximum amount of investment in securities that directly or indirectly holds less than or equal to 50% voting shares.

Articles After Amendment	Current Articles	Description
<p>subsidiaries may not exceed 100% of the Company's net value <u>separately</u>.</p> <p>(III) The maximum amount of investment in individual securities <u>held directly and indirectly more than 50% voting shares</u> by the Company <u>and its subsidiaries</u> may not exceed <u>400%</u> of the Company's net value <u>separately</u>. The maximum amount of investment in individual securities <u>that directly or indirectly holds less than or equal to 50% voting shares by the Company and</u> each of its subsidiaries may not exceed 100% of the Company's net value <u>separately</u>. <u>The calculation of the voting shares includes the securities acquired in this transaction.</u></p> <p>II. (Omitted)</p>	<p>(III) The maximum amount of investment in individual securities by the Company may not exceed <u>300%</u> of the Company's net value. The maximum amount of investment in individual securities by each of its subsidiaries may not exceed 100% of the Company's net value.</p> <p>II. (Omitted)</p> <p>III. <u>The total investment amount of the Company or its subsidiaries in monetary funds with smaller risks and profits shall not exceed 100% of the Company's paid-in capital.</u></p>	
<p>Article 7: Levels of authorization</p> <p>I. Level of authority for the acquisition or disposal of real property <u>or</u> right-of-use assets or securities</p> <p>(I) The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of real property <u>or</u> right-of-use assets with a transaction amount of less than or equal to NT\$10 million shall <u>be evaluated and proceeded by related implementation units</u>; where the transaction amount is greater than NT\$10 million and less than or equal to NT\$50 million, the approval of the CEO shall be required; where the transaction amount is greater than NT\$50 million and less than NT\$300</p>	<p>Article 7: Levels of authorization</p> <p>I. Level of authority for the acquisition or disposal of real property <u>and</u> right-of-use assets or securities</p> <p>(I) The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of real property <u>and</u> right-of-use assets with a transaction amount of less than or equal to NT\$10 million shall <u>meet the approval authority of the Company</u>; where the transaction amount is greater than NT\$10 million and less than or equal to NT\$50 million, the approval of the CEO shall be required; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of</p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
<p>million, the approval of the Chairman shall be required; where the transaction amount reaches NT\$300 million, the approval of the Board of Directors shall be required.</p> <p>(II) The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of securities traded on the Taiwan Stock Exchange Corporation (TWSE) or Taipei Exchange (TPEX) with a transaction amount of less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million the approval of the Board shall be required.</p> <p>(III) The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of securities not traded on TWSE or TPEX with a transaction amount of less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million the approval of the Board shall be required.</p> <p>II. Acquisition or disposal of equipment or right-of-use assets thereof The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of equipment or right-of-use assets thereof with a transaction amount of less than or equal to NT\$10 million shall <u>be evaluated and proceeded by related</u></p>	<p>the Chairman shall be required; where the transaction amount reaches NT\$300 million, the approval of the Board of Directors shall be required.</p> <p>(II) The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of securities traded on the Taiwan Stock Exchange Corporation (TWSE) or Taipei Exchange (TPEX) with a transaction amount of less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million the approval of the Board shall be required.</p> <p>(III) The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of securities not traded on TWSE or TPEX with a transaction amount of less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million the approval of the Board shall be required.</p> <p>II. Acquisition or disposal of equipment or right-of-use assets thereof The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of equipment or right-of-use assets thereof with a transaction amount of less than or equal to NT\$10 million shall <u>meet the approval authority of the Company;</u> where</p>	

Articles After Amendment	Current Articles	Description
<p><u>implementation units</u>; where the transaction amount is greater than NT\$10 million and less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million, the approval of the Board shall be required.</p> <p>III. Acquisition or disposal of intangible assets, right-of-use assets thereof, or memberships</p> <p>(I) The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of memberships with a transaction amount of less than or equal to NT\$2 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$2 million and less than or equal to NT\$20 million, the approval of the Chairman shall be required; where the transaction amount is greater than NT\$20 million, the approval of the Board shall be required.</p> <p>(II) The Company's <u>and</u> each of its subsidiaries' acquisition or disposal of intangible assets or right-of-use assets thereof with a transaction amount of less than or equal to NT\$5 million shall <u>be evaluated and proceeded by related</u> <u>implementation units</u> ; where the transaction amount is greater than NT\$5 million and less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the</p>	<p>the transaction amount is greater than NT\$10 million and less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the transaction amount is greater than or equal to NT\$300 million, the approval of the Board shall be required.</p> <p>III. Acquisition or disposal of intangible assets, right-of-use assets thereof, or memberships</p> <p>(I) The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of memberships with a transaction amount of less than or equal to NT\$2 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$2 million and less than or equal to NT\$20 million, the approval of the Chairman shall be required; where the transaction amount is greater than NT\$20 million, the approval of the Board shall be required.</p> <p>(II) The Company's <u>or</u> each of its subsidiaries' acquisition or disposal of intangible assets or right-of-use assets thereof with a transaction amount of less than or equal to NT\$5 million shall <u>meet the approval authority of the Company</u> ; where the transaction amount is greater than NT\$5 million and less than or equal to NT\$50 million shall be submitted to the CEO for approval; where the transaction amount is greater than NT\$50 million and less than NT\$300 million, the approval of the Chairman shall be required; where the</p>	

Articles After Amendment	Current Articles	Description
<p>transaction amount is greater than or equal to NT\$300 million, the approval of the Board shall be required.</p>	<p>transaction amount is greater than or equal to NT\$300 million, the approval of the Board shall be required.</p>	
<p>Article 8: The Implementation Unit The Company's <u>and</u> each of its subsidiaries' acquisition and disposal of investments in securities, real property, equipment, or right-of-use assets thereof, memberships, and intangible assets shall be processed by the finance unit, stock services unit, accounting unit, <u>information technology unit</u>, <u>warehouse unit</u>, or administrative unit.</p>	<p>Article 8: The Implementation Unit The Company's <u>or</u> each of its subsidiaries' acquisition and disposal of investments in securities, real property, equipment, or right-of-use assets thereof, memberships, and intangible assets shall be processed by the finance unit, stock services unit, accounting unit, or administrative unit.</p>	<p>To include the related execution unit.</p>
<p>Article 9: Real Property, Equipment, and Right-of-Use Assets Thereof Acquisition or Disposal of Real Property, Equipment, and Right-of-Use Assets Thereof Where the Company <u>and</u> each of its subsidiaries acquires or disposes of real property, equipment, and right-of-use assets thereof and the transaction amount reaches 20% of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, engaging others to build on its own land or on rented land, or acquiring or disposing of machinery equipment or right-of-use assets thereof for business use, the Company shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions: (Content below omitted)</p>	<p>Article 9: Real Property, Equipment, and Right-of-Use Assets Thereof Acquisition or Disposal of Real Property, Equipment, and Right-of-Use Assets Thereof Where the Company <u>or</u> each of its subsidiaries acquires or disposes of real property, equipment, and right-of-use assets thereof and the transaction amount reaches 20% of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, engaging others to build on its own land or on rented land, or acquiring or disposing of machinery equipment or right-of-use assets thereof for business use, the Company shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions: (Content below omitted)</p>	<p>Refining the phrasing.</p>
<p>Article 11: Intangible Assets, Right-of-Use Assets Thereof, or Memberships If the transaction amount of the company's <u>and</u> each of its subsidiaries' acquisition or disposal of intangible assets or its right-of-use assets or memberships reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for the transaction with a domestic</p>	<p>Article 11: Intangible Assets, Right-of-Use Assets Thereof, or Memberships If the transaction amount of the company's <u>or</u> each of its subsidiaries' acquisition or disposal of intangible assets or its right-of-use assets or memberships reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for the transaction with a domestic</p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
government agency, the company or its subsidiaries shall engage a CPA prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price.	government agency, the company or its subsidiaries shall engage a CPA prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price.	
<p>Article 13: Assets Auctioned by the Court</p> <p>Where the Company <u>and its subsidiaries</u> acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.</p>	<p>Article 13: Assets Auctioned by the Court</p> <p>Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.</p>	To apply the Article to its subsidiaries.
<p>Article 15: Information to be Submitted to the Audit Committee and the Board</p> <p>When the Company <u>and</u> each of its subsidiaries intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% of paid-in capital, 10% of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company <u>and each of its subsidiaries</u> may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the <u>Audit Committee and submitted to the Board of Directors (approved by the Board of Directors and recognized by the Supervisors for each of its subsidiaries)</u>:</p> <p>(Omitted)</p> <p>With respect to the following transactions between the Company and its subsidiaries, the Company's</p>	<p>Article 15: Information to be Submitted to the Audit Committee and the Board</p> <p>When the Company <u>or</u> each of its subsidiaries intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% of paid-in capital, 10% of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board and recognized by the Supervisors:</p> <p>(Omitted)</p> <p>With respect to the following transactions between the Company and its subsidiaries, the Company's</p>	Refining the phrasing.

Articles After Amendment	Current Articles	Description
<p>Board may delegate the chairman to decide such matters <u>with in the limit of NT\$300 million</u> and have the decisions subsequently submitted to and ratified by the next board meeting: (Omitted) The calculation of the transaction amounts referred to in the paragraph 1 and preceding paragraph shall be made in accordance with Article 30, Paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting, <u>Audit Committee (or the supervisors recognition for subsidiaries)</u> and Board of Directors need not be counted toward the transaction amount.</p>	<p>Board may delegate the chairman to decide such matters and have the decisions subsequently submitted to and ratified by the next board meeting: (Omitted) The calculation of the transaction amounts referred to in the paragraph 1 and preceding paragraph shall be made in accordance with Article 30, Paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting, Board of Directors <u>and recognized by the supervisors</u> need not be counted toward the transaction amount.</p>	
<p>Article 16: Evaluation of the Transaction Costs (Content above omitted) When acquiring real property or the right-to-use assets thereof from a related party, the Company <u>and its subsidiaries</u> shall appraise the cost of the real property or the right-to-use assets thereof in accordance with Sections 1 and 2 of this Article and shall also engage a CPA to verify and provide a specific opinion on the appraisal. Where the Company <u>and its subsidiaries</u> acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding section, and the preceding three paragraphs shall not apply: (Content below omitted)</p>	<p>Article 16: Evaluation of the Transaction Costs (Content above omitted) When acquiring real property or the right-to-use assets thereof from a related party, the Company shall appraise the cost of the real property or the right-to-use assets thereof in accordance with Sections 1 and 2 of this Article and shall also engage a CPA to verify and provide a specific opinion on the appraisal. Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding section, and the preceding three paragraphs shall not apply: (Content below omitted)</p>	<p>To apply the Article to its subsidiaries.</p>
<p>Article 19: Trading Principles and Strategies I. (Omitted) II. Management and hedging strategy: The Company's <u>and its</u></p>	<p>Article 19: Trading Principles and Strategies I. (Omitted) II. Management and hedging strategy: The Company's purpose for</p>	<p>To apply the Article to its subsidiaries.</p>

Articles After Amendment	Current Articles	Description
<p><u>subsidiaries</u>' purpose for managing derivatives transactions or hedging is as follows: (Content below omitted)</p>	<p>managing derivatives transactions or hedging is as follows: (Content below omitted)</p>	
<p>Article 20: Risk Management Scope I. Credit risk management Transaction counterparties shall be restricted to <u>financial institutions</u> that conduct transactions with the Company or banks with reputable credit that is able to provide professional information. II. Market <u>and spot price</u> risk management <u>The company shall monitor and control the derivatives market and spot price risk arising from the volatility of interest rates and foreign exchange rate or other factors.</u> III. (Omitted) IV. Cash flow <u>risk management</u> (Content below omitted)</p>	<p>Article 20: Risk Management Scope I. Credit risk management Transaction counterparties shall be restricted to <u>banks</u> that conduct transactions with the Company or banks with reputable credit that is able to provide professional information. II. Market risk management <u>The management shall be focused on the public foreign exchange market between the bank and customers.</u> III. (Omitted) IV. Cash flow (Content below omitted)</p>	<p>Refining the phrasing.</p>
<p>Article 21: Risk Management Measures (Content above omitted) III. The Company shall assess its derivative positions at least once a week. Hedging transactions conducted to meet business requirements shall be assessed at least twice a month. Assessment reports shall be submitted to the senior management level authorized by the Board of <u>Directors</u>. However, evaluation reports shall not be required if the Company did not engage in derivatives transactions. (Content below omitted)</p>	<p>Article 21: Risk Management Measures (Content above omitted) III. The Company shall assess its derivative <u>trading</u> positions at least once a week. Hedging transactions conducted to meet business requirements shall be assessed at least twice a month. Assessment reports shall be submitted to the senior management level authorized by the Board. However, evaluation reports shall not be required if the Company did not engage in derivatives transactions. (Content below omitted)</p>	<p>Refining the phrasing.</p>
<p>Article 22: Supervision and Management (Content above omitted) I. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the "Regulations Governing the</p>	<p>Article 22: Supervision and Management (Content above omitted) I. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the "Regulations Governing the</p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
<p>Acquisition and Disposal of Assets by Public Companies" <u>and the Procedures.</u></p> <p>(Content below omitted)</p>	<p>Acquisition and Disposal of Assets by Public Companies".</p> <p>(Content below omitted)</p>	
<p>Article 23: <u>Internal Auditing System, Evaluation Methods and Special Case</u></p> <p>(Content below omitted)</p>	<p>Article 23: Internal Auditing System</p> <p>(Content below omitted)</p>	<p>Refining the phrasing.</p>
<p>Article 25: Processing Procedures</p> <p>(Content above omitted)</p> <p>Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the <u>Companies participating in merger, demerger, or acquisition</u> shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.</p> <p>(Omitted)</p> <p>When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company <u>and its subsidiaries</u> shall prepare a full written record of the following information and retain it for 5 years for reference:</p> <p>(Omitted)</p> <p>Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company <u>and its subsidiaries</u> shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.</p>	<p>Article 25: Processing Procedures</p> <p>(Content above omitted)</p> <p>Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the <u>Company</u> shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.</p> <p>(Omitted)</p> <p>When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall prepare a full written record of the following information and retain it for 5 years for reference:</p> <p>(Omitted)</p> <p>Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.</p>	<p>To apply the Article to its subsidiaries.</p>
<p>Article 29: Other Important Matters</p> <p>(Content above omitted)</p> <p>Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not</p>	<p>Article 29: Other Important Matters</p> <p>(Content above omitted)</p> <p>Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not</p>	<p>To apply the Article to its subsidiaries.</p>

Articles After Amendment	Current Articles	Description
<p>a public company, the <u>Company and its subsidiaries</u> shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 25, Article 26, and this Article.</p>	<p>a public company, the <u>public company(s)</u> shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 25, Article 26, and this Article.</p>	
<p>Article 30: Public Announcement and Regulatory Filing Standards Under any of the following circumstances, the <u>Company and its subsidiaries</u>, when acquiring or disposing of assets, shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: (Omitted) When acquiring or disposing of assets, the <u>Company and its subsidiaries</u> shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of the certified public accountant, attorney and securities underwriter at the Company, where they shall be retained for 5 years, unless another law states otherwise.</p>	<p>Article 30: Public Announcement and Regulatory Filing Standards Under any of the following circumstances, the Company, when acquiring or disposing of assets, shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: (Omitted) When acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of the certified public accountant, attorney and securities underwriter at the Company, where they shall be retained for 5 years, unless another law states otherwise.</p>	<p>To apply the Article to its subsidiaries.</p>

WT Microelectronics Co., Ltd.
Comparison Table of the Procedures for Lending Funds and
Endorsement & Guarantee Before and After Amendment

Articles After Amendment	Current Articles	Description
<p>Article 2: Counterparties for Which Funds are Loaned (Content above omitted) I.(Omitted). II. where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's net worth. <u>The Company provides short-term financing to any company shall meet one of the following circumstances:</u> (I) <u>A company in which the Company directly and indirectly holds more than 50 percent of the voting shares, the recipient is in need of short-term financing in connection with its operational demands.</u> (II) <u>Where a company is in need of short-term financing in connection with strategic investment or operational purpose and resolved upon by the Board of Directors.</u> (Omitted) The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares, <u>nor to loans of funds to the Company by any overseas company in which the Company holds, directly or indirectly, 100% of the voting shares to the Company. However, the provisions of Articles 9 and 10 concerning the limits on the aggregate amount and on the amount of such loans permitted to a single borrower, and the durations of loans of such funds shall still apply.</u></p>	<p>Article 2: Counterparties for Which Funds are Loaned Content above omitted) I.(Omitted). II. where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's net worth.</p> <p>(Omitted) The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares, <u>or to inter-company loans of funds conducted by an overseas company in which the Company holds, directly or indirectly, 100% of the voting shares to the Company. However, the provisions of Articles 9 and 10 concerning the setting of the amount limits on the aggregate amount and individual counterparties shall still apply and the durations of loans of funds shall be prescribed.</u></p>	<p>Amended in accordance with Article 3 and Article 9 of the "Regulations Governing Loaning of Funds and Making of Endorsements/ Guarantees by Public Companies".</p>

Articles After Amendment	Current Articles	Description
<p>The responsible person of the Company <u>violates</u> the provisions of paragraph 1, <u>the responsible person shall bear joint and several liability</u> with the borrower for repayment; <u>if the Company suffers damage, the responsible person also shall be liable for damages.</u></p>	<p>The responsible person of the Company <u>who has violated</u> the provisions of paragraph 1 shall <u>be liable, jointly and severally</u> with the borrower, <u>for the repayment of the loan at issue.</u> For the damages, <u>if any, to the Company resulted there-from, the responsible person of the Company shall also be liable for the repayment of the loan at issue.</u></p>	
<p>Article 8: Evaluation Standards for Loaning Funds to Others (Content above omitted) Loans of funds between the Company and its subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the Board of Directors pursuant to the preceding paragraph, and the Chairman may be authorized <u>to give loans in installments or to make a revolving credit line available within one year</u> for the same specific borrowing counterparty within a limit resolved by the Board of Directors.</p> <p><u>For inter-company loans of funds between the Company and its subsidiary or between the Company's subsidiaries in accordance with preceding paragraph, except in cases of companies in compliance with Article 2, paragraph 4, the authorized amount of limit of loans extended by the Company or any of its subsidiaries to any single entity shall not exceed 10 percent of the net worth on the most current financial statements of the Company or its subsidiary.</u> (Content below omitted)</p>	<p>Article 8: Evaluation Standards for Loaning Funds to Others (Content above omitted) Loans of funds between the Company and its subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the Board of Directors pursuant to the preceding paragraph, and the Chairman may be authorized, for the same specific borrowing counterparty, within a limit resolved by the Board of Directors, <u>and within a period no longer than the contract terms, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.</u></p> <p>(Content below omitted)</p>	<p>Amended in accordance with Article 14 of the "Regulations Governing Loaning of Funds and Making of Endorsements/ Guarantees by Public Companies".</p>
<p>Article 9: Amount Limit of Loans of Funds (Content above omitted) The aggregate amount of loans of funds by the Company to a company or firm in need of a short-term financing facility shall not exceed 40 percent of the <u>Company's net worth.</u></p>	<p>Article 9: Amount Limit of Loans of Funds (Content above omitted) The aggregate amount of loans of funds by the Company to a company or firm in need of a short-term financing facility shall not exceed 40 percent of the <u>said entity's net worth.</u></p>	<p>Amended for the reason as stated in Article 8.</p>

Articles After Amendment	Current Articles	Description
<p>The amount of loans of funds by the Company to an individual company or firm may not exceed 30 percent of the <u>Company's</u> net worth.</p> <p>(Content below omitted)</p>	<p>The amount of loans of funds by the Company to an individual company or firm may not exceed 30 percent of the <u>said entity's</u> net worth. <u>Nevertheless, for inter-company loans of funds between the Company and its subsidiary or between the Company's subsidiaries in accordance with Article 8, paragraph 2, except in cases of companies in compliance with Article 2, paragraph 4, the authorized amount of limit of loans extended by the Company or any of its subsidiaries to any single entity shall not exceed 10 percent of the net worth on the most current financial statements of the Company or its subsidiary.</u></p> <p>(Content below omitted)</p>	
<p>Article 10: Duration of Loans and Calculation of Interest Inter-company loans of funds conducted by the Company or by an overseas company in which the Company holds, directly or indirectly, 100% of the voting shares to the Company shall be short-term financing in principle, and may not be longer than 1 year. The duration of inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares shall not be longer than 5 years <u>and is extendable up to three times, each time for a period of equal or less than one year.</u></p> <p>(Content below omitted)</p>	<p>Article 10: Duration of Loans and Calculation of Interest Inter-company loans of funds conducted by the Company or by an overseas company in which the Company holds, directly or indirectly, 100% of the voting shares to the Company shall be short-term financing in principle, and may not be longer than 1 year. The duration of inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares shall not be longer than 5 years.</p> <p>(Content below omitted)</p>	<p>Amended in accordance with FAQ 12 of the "Regulations Governing Loaning of Funds and Making of Endorsements/ Guarantees by Public Companies".</p>
<p>Article 11: Procedures for Handling and Reviewing Loans of Funds <u>The finance unit shall understand and analyze the necessity of and reasonableness of extending loans to others, borrower credit status and risk assessment, impact on the Company's business operations, financial condition, and shareholders' equity, and whether collateral must be obtained and appraisal of the value thereof, prepare an assessment report</u></p>	<p>Article 11: Procedures for Handling and Reviewing Loans of Funds <u>When the borrower applies for a loan to the Company, the loan officer shall understand and analyze the necessity and reasonableness of extending loans to others, the impacts on the Company's operating risk, financial status and shareholder's rights and interests, and whether collateral and appraisal of the value thereof may be obtained, and then prepare a credit</u></p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
<p>before submitting it to the Board of Directors for resolution. The loan may be appropriated after the collateral procedures are arranged properly.</p>	<p><u>investigation and risk</u> assessment report before submitting it to the Board of Directors for resolution. The loan may be appropriated after the collateral procedures are arranged properly.</p>	
<p>Article 12: Announcing and Reporting Procedures The Company shall announce and report the previous month's loan balances of itself and subsidiaries by the 10th day of each month. The Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:</p> <p><u>I.</u> The aggregate balance of loans to others by the Company and its subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>II.</u> The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>III.</u> The amount of new loans of funds by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 3 of the preceding paragraph.</p>	<p>Article 12: Announcing and Reporting Procedures <u>I.</u> The Company shall announce and report the previous month's loan balances of itself and subsidiaries by the 10th day of each month. <u>II.</u> The Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:</p> <p><u>(I)</u> The aggregate balance of loans to others by the Company and its subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>(II)</u> The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>(III)</u> The amount of new loans of funds by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>III.</u> The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 3 of the preceding paragraph.</p>	<p>Revision of the paragraph, subparagraphs, and item.</p>
<p>Article 14: Subsequent Measures for Control and Management of Loans, and Procedures for Handling Delinquent Creditor's Rights (Content above omitted)</p>	<p>Article 14: Subsequent Measures for Control and Management of Loans, and Procedures for Handling Delinquent Creditor's Rights (Content above omitted)</p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
<p>The <u>finance unit</u> shall formulate a monthly statement of funds loaned for the previous month and submit it to every management level for approval. (Content below omitted)</p>	<p>The <u>loan officer</u> shall formulate a monthly statement of funds loaned <u>to other companies</u> for the previous month and submit it to every management level for approval. (Content below omitted)</p>	
<p>Article 19: Limits on Endorsements/Guarantees The Company may make endorsements/guarantees under the following limits: <u>I.</u> The aggregate amount of endorsements/guarantees shall not exceed <u>400</u> percent of the Company's net worth. <u>II.</u> Limits on endorsements/guarantees made for a single entity shall be set respectively in the following circumstances: <u>(I)</u> Endorsements/guarantees for companies in which the Company holds, directly or indirectly, <u>more than 50</u> percent of the voting shares may not exceed <u>400</u> percent of the net worth of the Company. <u>(II)</u> Endorsements/guarantees for companies <u>with</u> which the Company <u>does business may not exceed the total business amount between the two companies in the most recent twelve months for a single entity. The total business amount between two companies hereby means the total purchases or sales whichever is higher.</u> The Company and its subsidiaries may make endorsements/guarantees under the following limits: <u>I.</u> The aggregate amount of endorsements/guarantees shall not exceed <u>400</u> percent of the Company's net worth. <u>II.</u> Limits on endorsements/guarantees made for a single entity shall be set</p>	<p>Article 19: Limits on Endorsements/Guarantees <u>I.</u> The Company may make endorsements/guarantees under the following limits: <u>(I)</u> The aggregate amount of endorsements/guarantees shall not exceed <u>80</u> percent of the Company's net worth. <u>(II)</u> Limits on endorsements/guarantees made for a single entity shall be set respectively in the following circumstances: <u>(1)</u> Endorsements/guarantees for companies in which the Company holds, directly or indirectly, <u>50 percent or more</u> of the voting shares may not exceed <u>80</u> percent of the net worth of the Company. <u>(2)</u> Endorsements/guarantees for companies <u>in</u> which the Company <u>holds, directly or indirectly, no more than 50 percent of the voting shares may not exceed 40 percent of the net worth of the Company.</u> <u>(3)</u> Endorsements/guarantees for companies in which the Company holds, directly or indirectly, <u>no voting shares may not exceed 10 percent of the net worth of the Company.</u> <u>II.</u> The Company and its subsidiaries may make endorsements/guarantees under the following limits: <u>(I)</u> The aggregate amount of endorsements/guarantees shall not exceed <u>80</u> percent of the Company's net worth. <u>(II)</u> Limits on endorsements/guarantees made</p>	<p>Revision of the paragraph, subparagraphs, and item and amended in accordance with Article 5, Article 12 and Article 19 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies".</p>

Articles After Amendment	Current Articles	Description
<p>respectively in the following circumstances:</p> <p>(I) Endorsements/guarantees for companies in which the Company <u>and its subsidiaries</u> holds, directly or indirectly, <u>more than 50 percent</u> of the voting shares may not exceed <u>400 percent</u> of the net worth of the Company.</p> <p>(II) Endorsements/guarantees for companies <u>with</u> which the Company <u>and its subsidiaries do business</u> may not exceed the <u>total business amount between the two companies in the most recent twelve months for a single entity. The total business amount between two companies hereby means the total purchases or sales whichever is higher.</u></p> <p>(Omitted).</p> <p>Where the Company needs to exceed the limits set out in the preceding paragraphs to satisfy its business requirements, it shall obtain approval from the Board of Directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. It shall also amend the Procedures for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit.</p> <p>Where the Company has established the position of independent director, when it makes</p>	<p>for a single entity shall be set respectively in the following circumstances:</p> <p>(1) Endorsements/guarantees for companies in which the Company holds, directly or indirectly, <u>50 percent or more</u> of the voting shares may not exceed <u>80 percent</u> of the net worth of the Company.</p> <p>(2) Endorsements/guarantees for companies <u>in</u> which the Company <u>holds, directly or indirectly, no more than 50 percent</u> of the voting shares <u>may not exceed 40 percent</u> of the net worth of the Company.</p> <p>(3) Endorsements/guarantees for <u>companies in which the Company holds, directly or indirectly, no voting shares may not exceed 10 percent</u> of the net worth of the Company.</p> <p>(Omitted).</p> <p>III. Where the Company needs to exceed the limits set out in the preceding paragraphs to satisfy its business requirements, it shall obtain approval from the Board of Directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the <u>excess of limits on endorsement/guarantee mentioned above.</u> It shall also amend the Procedures for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit.</p> <p>Where the Company has established the position of independent director, when it makes</p>	

Articles After Amendment	Current Articles	Description
<p>endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions <u>expressing dissent or reservation, if any, shall be expressly recorded in the minutes of the Board of Directors' meeting.</u></p>	<p>endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions <u>specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the Board of Directors' meeting.</u></p>	
<p>Article 20: Procedures for Making and Reviewing Endorsements/Guarantees</p> <p><u>Before the Company makes an endorsement/guarantee for external parties, it shall elaborate on the name, date, committed guarantees, reasons, amount, contents of collateral obtained, and conditions and date for releasing the obligations of the entity to which the Company makes the endorsement/guarantee. It shall also comply with Article 18 and evaluate the necessity, reasonableness, credit status and risk assessment of the entity, an assessment report on the Company's operating risk, financial status and impacts on shareholder's rights and interests and whether collateral must be obtained and appraisal of the value thereof.</u></p>	<p>Article 20: Procedures for Making and Reviewing Endorsements/Guarantees</p> <p><u>I. When an affiliate in which the Company does not hold shares directly or indirectly requests for an endorsement/guarantee, it shall prepare an official letter describing the purpose and the aggregate amount of the said endorsement/guarantee, and submit it along with a promissory note to the Company.</u></p> <p><u>II. When the Company makes an endorsement/guarantee for external parties, the Finance Department shall submit a proposal elaborating on the name and date of the entity to which the Company makes the endorsement/guarantee, committed guarantees, reasons, amount, contents of collateral obtained, and conditions and date for releasing the obligations of endorsement/guarantee, and submit it in combination with the evaluation results of the necessity, reasonableness and risk of making the endorsement/guarantee, as well as an assessment report on the Company's operating risk, financial status and impacts on shareholder's rights and interests, to the Chairman for ratification. In cases where the entity to which the Company makes the endorsement/guarantee is the one prescribed in the preceding paragraph, an official letter issued by the guarantee shall be enclosed additionally as attachment.</u></p> <p><u>III. In order to guarantee the</u></p>	<p>Refining the phrasing.</p>

Articles After Amendment	Current Articles	Description
<p>The <u>finance unit</u> shall formulate a “Statement of Endorsement/Guarantee” for the previous month and make announcements and reporting in accordance with the relevant laws on a monthly basis.</p> <p>When an entity for which the Company may make endorsements/guarantees originally complying with the Procedures subsequently become disqualified, or the endorsement/guarantee amount exceeds the limit because of changes in the basis of limit calculation, the endorsement/guarantee amount for the said entity or the excess shall be discharged upon due of the contract, or the Financial Department shall adopt a plan approved by the Chairman to fully discharge the amount or excess within a given time limit, and report such to the Board of Directors.</p> <p>When making a guarantee for an overseas company, the Company shall have the Guarantee Agreement signed by a person authorized by the Board of Directors.</p> <p>When the Company cancels the registration of the endorsement/guarantee <u>before the maturity date</u>, it shall obtain the negotiable instrument or agreement issued from the guarantee, and the <u>finance unit</u> shall draw up the proposal elaborating on the actual date of release from the obligations of endorsement/guarantee, reasons, and contents of the negotiable</p>	<p><u>Company’s rights and interests, when the Company makes an endorsement/guarantee, it may obtain collateral and assess its value if necessary.</u></p> <p>IV. The <u>Finance Department</u> shall formulate a “Statement of <u>Declaration of Endorsement/Guarantee Amount</u>” for the previous month <u>at the beginning of each month</u> and make announcements and reporting in accordance with the relevant laws on a monthly basis.</p> <p>V. When an entity for which the Company may make endorsements/guarantees originally complying with the Procedures subsequently become disqualified, or the endorsement/guarantee amount exceeds the limit because of changes in the basis of limit calculation, the endorsement/guarantee amount for the said entity or the excess shall be discharged upon due of the contract, or the Financial Department shall adopt a plan approved by the Chairman to fully discharge the amount or excess within a given time limit, and report such to the Board of Directors.</p> <p>VI. When making a guarantee for an overseas company, the Company shall have the Guarantee Agreement signed by a person authorized by the Board of Directors.</p> <p>VII. When the Company cancels the registration of the endorsement/guarantee, it shall obtain the negotiable instrument or agreement issued from the guarantee, and the <u>Finance Department</u> shall draw up the proposal elaborating on the actual date of release from the obligations of endorsement/guarantee, reasons,</p>	

Articles After Amendment	Current Articles	Description
<p>instrument or agreement recalled, and submit them to the Chairman.</p> <p>If an entity for which the Company <u>makes</u> endorsements/guarantees is a subsidiary with net worth lower than half of the paid-in capital, the <u>finance unit</u> shall <u>assess its financial structure on a monthly basis</u>, in the case of overdue loans or losses incurred, adopt proper safeguarding measures to protect the Company’s rights and interests. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, its paid-in capital shall be the sum of the share capital plus capital surplus in excess of par.</p>	<p>and contents of the negotiable instrument or agreement recalled, and submit them to the Chairman <u>for ratification</u>.</p> <p><u>VIII.</u> If an entity for which the Company <u>may make</u> endorsements/guarantees is a subsidiary with net worth lower than half of the paid-in capital, the <u>Finance Department</u> shall <u>implement subsequent controlling measures against it</u> <u>and</u>, in the case of overdue loans or losses incurred, adopt proper safeguarding measures to protect the Company’s rights and interests. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, its paid-in capital shall be the sum of the share capital plus capital surplus in excess of par.</p>	
<p>Article 23: Announcing and Reporting Procedures The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month. The Company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: <u>I.</u> The balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement. <u>II.</u> The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p>	<p>Article 23: Announcing and Reporting Procedures <u>I.</u> The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month. <u>II.</u> The Company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: <u>(I)</u> The balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement. <u>(II)</u> The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p>	<p>Revision of the paragraph, subparagraphs, and item.</p>

Articles After Amendment	Current Articles	Description
<p><u>III.</u> The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, carrying amount of investment using the equity method in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>IV.</u> The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.</p>	<p><u>(III)</u> The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, carrying amount of investment using the equity method in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>(IV)</u> The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p><u>III.</u> The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.</p>	

WT Microelectronics Co., Ltd.

Method and Contents for Issuance of Common Shares

I. Domestic cash capital increase by issuing new common shares:

The underwriting method of the issuance of new common shares for cash capital increase is proposed to authorize to the Board of Directors to choose one or a combination of the following two methods.

(I) Book building

1. If book building is selected, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, the remaining shares, in accordance with Article 28-1 of the Securities and Exchange Act, will be submitted to the shareholder meeting for a resolution to have existing shareholders waive preemptive rights and to make all shares not reserved for employee subscription available for public offering by book building. The Chairman is authorized to engage a designated party to subscribe at issue price for any forfeited subscription quota or shortfall.
2. When reporting the issuance to the FSC and submitting the book building agreement and underwriting contract to the Taiwan Securities Association according to the Article 7 of "Self-imposed Rules Governing Underwriters Assisting Companies in Issuing Securities" (hereinafter referred to as the "Self-imposed Rules") of the Taiwan Securities Association, the issue price may not be lower than 90% of the simple arithmetic mean of the closing price of ordinary shares in the prior 1, 3, or 5 business days, less stock dividend (or capital reduction) and cash dividend. The Chairman is authorized to decide on the actual issue price within the price range specified above based on the participation of underwriters in book building, market conditions and related laws.

(II) Public offering

1. If public offering is selected, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, 10% of the new shares will be publicly offered in accordance with Article 28-1 of the Securities and Exchange Act, and the remaining shares will be reserved for subscription by original shareholders according to their shareholding ratio specified on the shareholders register on the subscription record date. For forfeited subscription quota or shortfall, the Chairman is authorized to engage a designated party to subscribe at the issue price.
2. The issue price will be reported to the FSC according to Article 6 of the Self-imposed Rules, and the closing price in the five business days before the ex-dividend date may not be lower than 70% of the simple arithmetic mean of the closing price of ordinary shares in the prior 1, 3, or 5 business days, less stock dividend (or capital reduction) and cash dividend. The Chairman is authorized to negotiate the actual issue price with underwriters by considering market conditions and related laws within the price range specified above.

II. Issuance of new common shares for cash to sponsor issuance of GDRs

- (I) With regard to the issuance of common stock for cash capital increase and GDs, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, the remaining shares, in accordance with Article 28-1 of the Securities and Exchange Act, will be submitted to the shareholder meeting for a resolution to have existing shareholders waive preemptive rights and to make all shares not reserved for employee subscription available for public offering in DRs. For forfeited subscription quota or shortfall, the Chairman is authorized to engage a designated party to subscribe at issue price, or list as the original securities participating in the issuance of DRs depending on market demand.
- (II) According to Article 9 of the Self-imposed Rules, the issue price will not be lower than 80% of the simple arithmetic mean of the closing price of ordinary shares on the pricing date or in the 1, 3, or 5 business days prior to the pricing date, less stock dividend (or capital reduction) and cash dividend. If the aforementioned actual issue price is lower than 90%, the holder of the GDs shall not request for redemption within three months after the issuance, and the underwriter shall guide the company to specify it in the Indicative Offering Plan and Depository Agreement. If there are changes to domestic laws and regulations, the pricing method may be adjusted in accordance with the laws and regulations. The Chairman is authorized to negotiate the actual issue price with underwriters within the price range specified above according to international practices and with consideration to the international capital market, domestic stock prices, and book building.
- (III) The issue price of issuance of new common shares for cash to sponsor issuance of GDRs was decided in accordance with related laws and regulations, as well as the fair market price of the Company's ordinary shares in the domestic stock exchange. Hence, the basis of pricing should be reasonable. Original shareholders may still purchase the Company's ordinary shares in the domestic stock exchange at price near the issue price of DRs, and do not need to bear foreign exchange risk and liquidity risk. Hence, it should not have a material impact on the rights and interests of the Company's original shareholders.

WT Microelectronics Co., Ltd.
Method and Contents for Issuance of Preferred Shares

The underwriting method of the issuance of new preferred shares for cash capital increase is proposed to authorize to the Board of Directors to choose one or a combination of the following two methods.

(I) Book building

1. If book building is selected, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, the remaining shares, in accordance with Article 28-1 of the Securities and Exchange Act, will be submitted to the shareholder meeting for a resolution to have existing shareholders waive preemptive rights and to make all shares not reserved for employee subscription available for public offering by book building. The Chairman is authorized to engage a designated party to subscribe at issue price any forfeited subscription quota or shortfall.
2. For the price of the shares, according to Article 12 of the "Self-imposed Rules Governing Underwriters Assisting Companies in Issuing Securities" (hereinafter referred to as the "Self-imposed Rules") of the Taiwan Securities Association, the theoretical price of preferred shares shall be calculated with an appropriate pricing model covering all rights included in the issuance conditions, and the difference between the issue price and the theoretical price shall be less than 10%. The Chairman is authorized to decide on the actual issue price within 10% fluctuation range of the theoretical price based on the participation of underwriters in book building, market conditions, and related laws after the end of the book building period.

(II) Public offering

1. If public offering is selected, in addition to making 10% to 15% of the new shares available for subscription by employees of the Company and its subsidiaries according to Article 267 of the Company Act and Article 7-3 of the Company's Articles of Incorporation, 10% of the new shares will be publicly offered in accordance with Article 28-1 of the Securities and Exchange Act, and the remaining shares will be reserved for subscription by the original shareholders according to their shareholding ratio specified on the shareholders register on the subscription record date. For any forfeited subscription quota or shortfall, the Chairman is authorized to engage a designated party to subscribe at the issue price.
2. The issue price will be set according to Article 12 of the Self-imposed Rules, the theoretical price of preferred shares shall be calculated with an appropriate pricing model covering all rights included in the issuance conditions, and the difference between the issue price and the theoretical price shall be less than 10%. The Chairman is authorized to decide on the actual issue price within 10% fluctuation range of the theoretical price based on the participation of underwriters in book building, market conditions, and related laws.

WT Microelectronics Co., Ltd.
Terms of Issuance for Class D Preferred Shares

The rights, obligations and other important issuance terms of Class D Preferred Shares are as follows:

- I. The dividend rate of Class D Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class D Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class D Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class D Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class D Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class D Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph I of this Paragraph, Class D Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class D Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class D Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class D Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class D Preferred Share dividends that year. Class D Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class D Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class D preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class D preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class D Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class D Preferred Shares have mandatory

voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.

- VII. Class D Preferred Shares are perpetual preferred shares. Holders of Class D Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class D Preferred Shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations of the remaining and outstanding Class D Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class D Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
- VIII. If any Class D preferred shares remains outstanding, except to make up for losses, share premium of Class D Preferred Shares should not be capitalized into share capital.
- IX. If the Company has earnings, the Company shall first pay taxes and offset accumulated losses; and set aside a legal reserve at 10% of such remaining earnings, until the accumulated legal reserve has equaled the total paid-in capital of the Company; then, set aside a special reserve in accordance with applicable laws or regulations of the competent authority. Residual earnings (distributable earnings in the current year) plus undistributed earnings at the beginning of the period is the accumulated retained earnings, which shall first be distributed as dividends to holders of Preferred Share, and distribution of such earnings shall submitted by the Board of Directors to the shareholders' meeting for approval.

Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute a portion or all of dividends, bonuses or legal reserve and capital surplus in accordance with Article 241 of the Company Act in cash by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors, and the distribution shall then be reported to the shareholders' meeting, instead of being submitted to the shareholders' meeting for approval.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

WT Microelectronics Co., Ltd.
Terms of Issuance for Class G Preferred Shares

The rights, obligations and other important issuance terms of Class G Preferred Shares are as follows:

- I. The dividend rate of Class G Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class G Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class G Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class G Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class G Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class G Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph I of this Paragraph, Class G Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class G Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class G Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class G Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class G Preferred Share dividends that year. Class G Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class G Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class G preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class G preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class G Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class G Preferred Shares have mandatory

voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.

- VII. Class G Preferred Shares are perpetual preferred shares. Holders of Class G Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class G Preferred Shares in whole or in part at the actual issue price after the day following the fourth anniversary of issuing. The rights and obligations of the remaining and outstanding Class G Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class G Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
- VIII. If any Class G preferred shares remains outstanding, except to make up for losses, share premium of Class G Preferred Shares should not be capitalized into share capital.
- IX. If the Company has earnings, the Company shall first pay taxes and offset accumulated losses; and set aside a legal reserve at 10% of such remaining earnings, until the accumulated legal reserve has equaled the total paid-in capital of the Company; then, set aside a special reserve in accordance with applicable laws or regulations of the competent authority. Residual earnings (distributable earnings in the current year) plus undistributed earnings at the beginning of the period is the accumulated retained earnings, which shall first be distributed as dividends to holders of Preferred Share, and distribution of such earnings shall submitted by the Board of Directors to the shareholders' meeting for approval.

Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute a portion or all of dividends, bonuses or legal reserve and capital surplus in accordance with Article 241 of the Company Act in cash by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors, and the distribution shall then be reported to the shareholders' meeting, instead of being submitted to the shareholders' meeting for approval.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

WT Microelectronics Co., Ltd.
Terms of Issuance for Class H Preferred Shares

The rights, obligations and other important issuance terms of Class H Preferred Shares are as follows:

- I. The dividend rate of Class H Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class H Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class H Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class H Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class H Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class H Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph I of this Paragraph, Class H Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class H Preferred Shares may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class H Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class H Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class H Preferred Share dividends that year. Class H Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class H Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class H preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class H preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class H Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class H Preferred Shares have mandatory

voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.

VII. Class H Preferred Shares are perpetual preferred shares. Holders of Class H Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class H Preferred Shares in whole or in part at the actual issue price after the day following the third anniversary of issuing. The rights and obligations of the remaining and outstanding Class H Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class H Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.

VIII. If any Class H preferred shares remains outstanding, except to make up for losses, share premium of Class H Preferred Shares should not be capitalized into share capital.

IX. If the Company has earnings, the Company shall first pay taxes and offset accumulated losses; and set aside a legal reserve at 10% of such remaining earnings, until the accumulated legal reserve has equaled the total paid-in capital of the Company; then, set aside a special reserve in accordance with applicable laws or regulations of the competent authority. Residual earnings (distributable earnings in the current year) plus undistributed earnings at the beginning of the period is the accumulated retained earnings, which shall first be distributed as dividends to holders of Preferred Share, and distribution of such earnings shall submitted by the Board of Directors to the shareholders' meeting for approval.

Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute a portion or all of dividends, bonuses or legal reserve and capital surplus in accordance with Article 241 of the Company Act in cash by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors, and the distribution shall then be reported to the shareholders' meeting, instead of being submitted to the shareholders' meeting for approval.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

WT Microelectronics Co., Ltd.
List of Independent Directors Candidate

Basic Information About Independent Director Candidates				
Candidate Name (full name)	Education and Experience	Current Position	Number of Shares Held	
			Common Shares	Preferred Shares
Mr. Chia-Chi Chang	MBA, University of Southern California CFO, Egis Technology Inc. Director, FocalTech Systems Co., Ltd. Executive Vice President, Yuanta Securities Investment Consulting Co. Director, Citigroup Global Markets Inc.	Vice President & CFO, TAIWAN MOBILE CO., LTD. Director, Global Wealth Media Technology Co., Ltd. Director, Global Forest Media Technology Co., Ltd. Director, YEONG JIA LEH CABLE TV CO., LTD. Director, MOMO.COM INC. Director, GLOBALVIEW CATV CO., LTD. Director, PHOENIX CABLE TV CO., LTD. Director, UNION CABLE TV CO., LTD. Director, MISTAKE ENTERTAINMENT CO., LTD. Director, NADA HOLDINGS CORP. Supervisor, Wealth Media Technology Co., Ltd. Supervisor, WIN TV BROADCASTING CO., LTD. Supervisor, TAIWAN CELLULAR CO., LTD. Supervisor, TAIWAN TELESERVICES & TECHNOLOGIES CO., LTD. Supervisor, TAIWAN FIXED NETWORK CO., LTD. Supervisor, TFN MEDIA CO., LTD. Supervisor, TAIWAN KURO TIMES CO., LTD. Supervisor, TWM Venture Co., Ltd. Supervisor, TCC Investment Co., Ltd. Supervisor, TFN Union Investment Co., Ltd. Supervisor, TAIWAN DIGITAL SERVICE CO., LTD. Supervisor, TCCI Investment and Development Co., Ltd Supervisor, Vitrio Technology Corporation	0	0

WT Microelectronics Co., Ltd.
List of Directors (include Independent Directors) and new
Independent Director Concurrently Holding Positions in Other
Companies

Position	Name (full name)	Concurrent positions held and in which companies (Note)
Director	Mr. Wen-Tsung Cheng	Director, Excelpoint Technology Pte. Ltd. Director, WT Semiconductor Holdings Pte. Ltd.
Director	Representative of Wen You Investment Co., Ltd. - Ms. Wen-Hung Hsu	Director, Excelpoint Technology Pte. Ltd. Director, WT Semiconductor Holdings Pte. Ltd. Chairman, Shao Cheng Investment Co., Ltd. Chairman, Shao Chih Cheng Co., Ltd.
Director	Ms. Hsin-Ming Sung Kao	Director, Probeleader Co., Ltd. Director, Bolite Co.,Ltd. Chairman, Mic Techno Co., Ltd. Director, Marketech International Corp. Japan Director, Mic Healthcare Korea Co., Ltd.
Independent Director	Mr. Tien-Chong Cheng	Director, 3e Yamaichi Electronics Co., Ltd. Chairman, Taiwan Oiles Industry Co., Ltd. Chairman, Aurotek Corporation
Independent Director	Ms. Ju-Chin Kung	Director, DaEx Intelligent Co., Inc. Director, Polydice, Inc. Director, TNL Media Co., Ltd.
Independent Director	Mr. Chia-Chi Chang	Vice President & CFO, TAIWAN MOBILE CO., LTD. Director, Global Wealth Media Technology Co., Ltd. Director, Global Forest Media Technology Co., Ltd. Director, Yeong Jia Leh Cable Tv Co., Ltd. Director, Momo.Com Inc. Director, Globalview Catv Co., Ltd. Director, Phoenix Cable Tv Co., Ltd. Director, Union Cable Tv Co., Ltd. Director, Mistake Entertainment Co., Ltd. Director, Nada Holdings Corp.

Note: Excluding subsidiaries 100% owned by the Company.

WT Microelectronics Co., Ltd.
Rules for Directors Election

- Article 1: The election of directors of the Company shall be handled in accordance with these Rules.
- Article 2: The election of the Company's directors shall be held according to candidate nomination procedures specified in Article 192-1 of the Company Act.
The candidate nomination system and accumulated voting with single name registered on the ballot will be used for the election of directors. The attendance card code of the electors may be used on the ballot instead of the name of the electors. Each share has the number of exercisable votes same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate, or may be split for election of two or more candidates, on the candidate list of directors, unless otherwise stipulated or limited.
- Article 3: Independent and non-independent directors shall be selected from the list of candidates in the Regular Shareholders' Meeting and elected at the same time in accordance with the quota stipulated in Articles of Incorporation and related announcements. The voting result is determined by electronic votes or ballots. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an elected independent or non-independent director. If two or more persons obtain the same number of votes and the number of such persons exceeds the specified seats available, such persons obtaining the same votes shall draw lots to decide who should win the seats available, and the chairman shall draw lots on behalf of the candidate who is not present.
- Article 4: The ballots shall be prepared by the person having the convening right and marked with the weights and distributed among shareholders present in order to hold the election in accordance with the quota of directors. The election held by electronic votes requires no ballots.
- Article 5: When the election commences, the chairman of the meeting shall appoint ballot supervisor(s) from among the shareholders present. Other personnel responsible for counting and announcing the ballots and performing relevant duties shall be appointed by the chairman of the meeting.
- Article 6: For board member elections, the ballot box shall be prepared by the person having the convening right and examined by the ballot supervisor(s) in public before the voting.
- Article 7: A ballot shall be void upon any of the following conditions:
1. The ballot was not in the form provided by the person having the convening right.
 2. The ballot was blank when cast in the ballot box.
 3. The handwriting on the ballot was blurred or illegible or has been altered.
 4. The candidate is verified to be inconsistent with the list of director candidates.
 5. There are other written characters or symbols in addition to the name(s) of the candidate(s), or shareholders number (the number of identification certificate) and the designated number of voting rights on the ballot.
 6. There are two or more than two candidates on the candidate list filled in on the same ballot.
- Article 8: The ballot box shall be opened and the ballots shall be counted on spot under the supervision of the ballot supervisor immediately after the completion of voting, and the result of counting the ballots, including the list of persons elected as directors and the

numbers of votes with which they were elected, shall be proclaimed by the chairman of the meeting or the person designated by the chairman.

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

Article 9: Matters not provided in these Rules shall be handled in accordance with the Articles of Incorporation of the Company and relevant laws and regulations.

Article 10: These Rules shall be effective upon approval of the shareholders' meeting. The same applies to amendments.

These Rules were formulated on May 31, 1999.

The 1st Amendment was made on May 2, 2001.

The 2ed Amendment was made on June 17, 2002.

The 3rd Amendment was made on June 10, 2015.

The 4th amendment was made on June 21, 2019.

The 5th amendment was made on July 12, 2021.

WT Microelectronics Co., Ltd.
Rules of Procedure for Shareholders' Meeting

Article 1: Unless otherwise specified by law or the Articles of Incorporation, the Company shall process its shareholders' meetings according to the terms of these Rules.

Article 2: Any change in the manner of convening a shareholders' meeting shall be resolved by the Board of Directors, and any such change shall be made no later than mailing of the shareholders meeting notice.

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (hereinafter referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The foregoing time during which attendance registrations for shareholders will be accepted shall be at least 30 minutes prior to the commencement of the meeting. The place of attendance registration shall be clearly marked, and adequate and appropriate personnel shall be assigned to handle the registrations. Shareholders participating in a video shareholders' meeting should register on dedicated platform at least 30 minutes prior to the commencement of the meeting. Shareholders who have completed the registration are considered to be present in person at the shareholders' meeting.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report, and other pertinent materials to the dedicated platform at least 30 minutes prior to the commencement of the meeting and continue to disclose them until the end of the meeting.

Article 3: Shareholders or proxies present may turn in their attendance cards to sign in, who will be recognized as present. The Company is not responsible for the recognition of attendance.

Article 4: The total attendance and vote shall be calculated based on shares. The number of shares present is calculated based on the number of shares reported on the sign-in card and the video conference platform, plus the number of shares for which voting rights are exercised by written or electronic means.

If shareholders propose to count the attendance, the chairman may not proceed. In the resolution, if the attendance has reached the statutory quota, the proposal is considered approved.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. Where there is an election of directors or supervisors, the number of representatives assigned by a corporate shareholder shall be limited to the number of directors to be elected in the current shareholders' meeting.

When a juristic person is authorized to attend the shareholders' meeting, only one representative shall be appointed by the juristic person.

Article 5: The venue of shareholders' meeting shall be at the Company or a convenient and suitable location. The shareholders' meeting shall be held during 9 a.m. and 3 p.m.

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

Article 6: If a shareholders' meeting is convened by the board, the chairman of the board shall be the chairman presiding at the meeting. If the chairman of the board is on leave or cannot perform his duties for some reason, the chairman shall designate one director to act on his behalf. If the chairman has not appointed a proxy, the meeting chair shall be elected from

among the directors present.

If the meeting is convened by any other person besides the board of directors who is entitled to convene the meeting, such person shall be the chairman to preside at the meeting. If there are more than two persons convening the meeting, then shall be the one elected by the other.

Article 7: The chairman shall call the meeting to order at the appointed meeting time and announce related information including the number of shares without voting rights and the number of shares in attendance at the same time.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If attending shareholders represent less than one-third of the total number of issued shares after two postponements, the chairman shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall announce the adjournment of the meeting on the video conference platform. However, if the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month; In the event of a virtual shareholders' meeting, shareholders who wish to attend by video shall re-register with the Company.. If before the end of the meeting and at enough shares become present to constitute a quorum, the chairman may then re-submit the tentative resolutions to the meeting for approval, in accordance with Article 174 of the Company Act.

Article 8: The agenda for the shareholders' meetings shall be set by the Board of Directors if the meeting is convened by the Board of Directors. The meeting shall be conducted in accordance with the agenda, which may not be altered without a resolution adopted at the shareholders' meeting.

The preceding provisions of this Article apply mutatis mutandis to cases where shareholders' meetings are convened by any person(s), other than the Board of Directors, entitled to convene the meeting.

Unless otherwise resolved at the shareholders' meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including Questions and Motions) set forth in the preceding provisions of this Article are concluded, or in case of disorder of other matters that make the meeting hard to proceed normally. If the chairman announces adjournment of the meeting and violates these rules of procedure, the meeting may be continued after electing one of the attendees to be the meeting chairman in accordance to the approval of the majority of the votes represented by the attending shareholders.

After the meeting is adjourned, shareholders may not separately elect a chair and resume the meeting at the original or another venue.

Article 9: Before speaking, shareholders attending the meeting must fill out a speaker's card , specifying therein the major points of his or her speech, account number (or number appeared on attendance pass) and account name. The chairman shall determine sequence of shareholders' speeches.

A shareholder in attendance who submits a speaker's slip but does not speak shall be deemed to have not spoken. In the case where the contents of a shareholder's speech differ from those specified on the speaker's card, the contents of the actual speech shall prevail.

When shareholders' authorization is limited by proxies in the power of attorney or through other methods, proxies' speech or votes shall prevail, regardless of the Company's awareness.

Article 10: A shareholder may not speak more than twice on the same resolution without the chairman's consent, with five minutes maximum for each speech.

The chairman may stop any shareholder who violates the above rules or exceeds the scope of the agenda item.

Unless otherwise permitted by the chairman and speaking shareholder, no shareholder shall interrupt the speech of the speaking shareholder; the chairman shall stop any such interruptions.

When corporate shareholders appoint two or more representatives to attend the shareholders' meeting, only one representative has the right to speak for the same proposal.

Shareholders not obeying the chairman regarding the situations mentioned in preceding three paragraphs shall be handled in accordance with Paragraph 4 of Article 18.

In the event of a virtual shareholders' meeting, shareholders participating by video may ask questions by text on the video conference platform after the chairman announces the commencement of the meeting and before the meeting is adjourned. The maximum number of questions for each motion is two, and each question is limited to 200 words. The Paragraph 1 to 4 and Paragraph 1 to 2 of Article 9 shall not apply.

Article 11: The chairman may respond or designate other persons to respond after an attending shareholder's speech.

Article 12: Discussions or votes shall be carried out only for proposals. When the chairman considers that the discussion for a motion has reached the extent for making a resolution, he may announce discontinuance of the discussion and submit the motion for resolution. For such motions which are announced by the chairman to be determined by votes, ballots may be casted for several motions at the same time but shall be voted separately.

Article 13: Unless otherwise specified in the Company Act and the Articles of Incorporation, resolutions shall be adopted by a majority of the votes represented by the attending shareholders.

The persons for supervising the casting of votes and the counting thereof for resolutions shall be designated by the chairman, provided, however, that the person supervising the casting of votes shall be a shareholder.

The vote counting process of the voting and election shall be announced at the venue of the meeting once completed, including the weights. And the result of the vote counting process shall be recorded.

If there is an amendment or replacement proposal to the original proposal, the chairman shall decide the sequence of voting for such proposals, provided that if any one of the proposals has been approved, other matters shall be deemed vetoed and no further voting is required.

In the event that the Company convenes a virtual shareholders' meeting, shareholders participating by video shall vote on each motion and election motion through the video conference platform after the chairman announces the commencement of the meeting, and shall complete the voting before the chairman announces the close of the voting.

After this period, the shareholders shall be deemed to have abstained from voting.

In the event of a virtual shareholders' meeting, the votes shall be count at once after the chairman announces the end of the voting, announce the voting and election results, and

disclose them on the video conference platform of the shareholders' meeting.

Article 14: Shareholders of the Company have one vote per share, except for those limited to vote or having no vote in accordance with Paragraph 2, Article 179 of Company Act.

According to Article 177-1 of Company Act, shareholders exercising their votes through ballots or electronic votes are deemed present in the shareholders' meeting. However, such shareholders shall waive their votes for questions and motions and the amendments or alternatives of the original proposals in the shareholders' meeting.

Article 15: In the event of a virtual shareholders' meeting, when declaring the meeting open, the chairman shall also declare, unless under a circumstance where a meeting is not required to be postponed to or reconvened at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or reconvened on another date within five days, in which case Article 182 of the Company Act shall not apply.

In the event of a postponed or reconvened meeting as described above, shareholders who have not registered to participate in the original shareholders' meeting by video may not participate in the postponed or reconvened meeting.

In the event of a postponed or reconvened meeting in accordance with the provisions of the first paragraph, if shareholders who have registered to attend the original shareholders' meeting by video and have completed registration for the meeting do not attend the postponed or reconvened meeting, the number of their shares present and the voting and election rights they exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and election rights of the shareholders present at the postponed or reconvened meeting.

When a postponed or reconvened shareholders' meeting is held in accordance with the provisions of the first paragraph, it is not required to re-discuss and resolve on motions for which voting and counting of votes have been completed and the voting results or the names of the directors elected have been announced.

When the Company convenes a hybrid shareholders' meeting and the reconvened video conference cannot be conducted as described in the first paragraph, if the total number of shares present reaches the statutory quota for the shareholders' meeting after the number of shares present at the shareholders' meeting by video is deducted, the shareholders' meeting shall be continued without any postponement or reconvention as provided in the first paragraph.

In the event that a meeting shall be continued as described in the preceding paragraph, the number of shares represented by shareholders participating in the shareholders' meeting by video shall be included in the total number of shares of shareholders present. However, the shareholders shall be deemed to have abstained from voting in all motions of the shareholders' meeting.

Article 16: The Company may appoint designated attorneys, certified public accounts or other relevant persons to attend shareholders' meetings.

Article 17: The Company shall continuously and uninterruptedly record and videotape the entire process of shareholders' check-in, meeting, and vote counting from the time the Company receives shareholders' registration.

The preceding audio-visual data shall be kept for at least one year.

The litigations brought by shareholders in accordance with Article 189 of Company Act

shall be recorded until closed.

In the event of a virtual shareholders' meeting, the Company shall keep records of the shareholders' registration, enrollment, check-in, questions and voting and the Company's vote counting results, and shall continuously and uninterruptedly record and videotape the entire video conference.

The Company shall keep the aforementioned information and audio and video recordings safe throughout the life of the Company, and shall give the audio and video recordings to the person entrusted with the video conference for retention.

No virtual shareholders' meeting is open to anyone who is not a shareholder for participation or observation. Shareholders participating by video shall not distribute or forward the URL of the live link, or record or videotape the Company's live shareholders' meeting by machine or screen recording software to protect the rights of the participants.

Article 18: The staff members who take charge of the shareholders' meeting affairs shall wear identification certificates or armbands.

The chairman may direct disciplinary officers or security personnel to maintain the order of the Meeting. For identification purposes, they shall wear a badge bearing the words of "disciplinary officer."

If a public-address system is available at the venue, the chairman may stop the shareholder's speech using equipment outside the Company's setting. Persons that violate the Rules or interfere with the procedures of the shareholders' meeting and disobey the chairman's correction will be asked by disciplinary officers or security personnel to leave the venue.

Article 19: During the process of the meeting, the chairman may announce a recess at an appropriate time. In case of irresistible circumstances, the chairman may suspend the shareholders' meeting and announce the time of continuance of the meeting.

If the shareholders' meeting cannot be held at the venue before the scheduled procedures (including Questions and Motions) of the meeting agenda are ended, the shareholders' meeting may be proceeded at another venue.

The shareholders' meeting may be postponed for not more than, or reconvened within, five days by resolution in accordance with Article 182 of the Company Act.

Article 20: These Rules and procedures shall be effective after ratification at the shareholders' meetings. The same applies to modifications.

These Rules were formulated on May 31, 1999.

The 1st amendment was made on April 6, 2000.

The 2ed amendment was made on June 17, 2002.

The 3rd amendment was made on May 25, 2005.

The 4th amendment was made on June 10, 2015.

The 5th amendment was made on July 12, 2021.

The 6th amendment was made on May 20, 2022.

WT Microelectronics Co., Ltd. Articles of Incorporation

Chapter 1 General Provisions

- Article 1: The Company, organized under the Company Act, shall be named 文擘科技股份有限公司 in Chinese and WT MICROELECTRONICS CO., LTD. in English.
- Article 2: The Company's scope of business shall be as follows:
1. Processing, manufacturing, research and development, trade, and import and export of various electronic components and finished products.
 2. Manufacturing, trade, and import and export of various telephone equipment and components.
 3. General import/export trade (except futures).
 4. Agency of quotations and tenders for domestic and foreign vendors.
 5. I301010 Software Design Services.
 6. F218010 Retail Sale of Computer Software.
 7. F118010 Wholesale of Computer Software.
 8. G801010 Warehousing and Storage.
 9. F113070 Wholesale of Telecom Instruments.
 10. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company is headquartered in New Taipei City and when necessary may establish domestic or foreign branches upon approval of the Board of Directors.
- Article 4: Public announcements of the Company shall be made in accordance with Article 28 of Company Act.

Chapter 2 Shares

- Article 5: The Company's authorized capital shall be NT\$20 billion, divided into 2 billion shares, with a par value of NT\$10 per share. The Board of Directors is authorized to issue the shares in installments, and part of the shares may be preferred shares.
Among the above total capital, NT\$3 billion, divided into 300 million shares, with a par value of NT\$10 per share, shall be reserved for issuing stock warrants, preferred shares with warrants, or corporate bonds with warrants.
- Article 5-1: The rights, obligations and other important issuance terms of Class A Preferred Shares are as follows:
- I. The dividend rate of Class A Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class A Preferred Shares remained outstanding in that year.
 - II. The Company has sole discretion on the distribution of Class A Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class A Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class A Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class A Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the

undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class A Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class A Preferred Shares cannot be converted into common shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class A preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class A preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. The holders of Class A Preferred Shares are not entitled to any voting rights or election during general shareholders' meeting. Holders of outstanding Class A Preferred Shares have mandatory voting rights with respect to agendas that would affect preferred shares in preferred shareholders' meeting and in general shareholders' meeting.
- VII. Class A Preferred Shares are perpetual preferred shares. Holders of Class A Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class A Preferred Shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations of the remaining and outstanding Class A Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class A Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
- VIII. If any Class A preferred shares remains outstanding, except to make up for losses, share premium of Class A Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-2: The rights, obligations and other important issuance terms of Class B Preferred Shares are as follows:

- I. The dividend rate of Class B Preferred Shares is capped at 8% per annum on the issue price. Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class B Preferred Shares remained outstanding in that year.
- II. The Company has sole discretion on the distribution of Class B Preferred Share dividends. If there is no earning or insufficient earning for distributing dividends of Class B Preferred Shares in the fiscal year, or the Company has other necessary considerations, the Board may decide not to distribute Class B Preferred Share dividends by Board Resolution, and it will not be deemed as an event of default. Class B Preferred Shares are non-cumulative shares. If the Company decide not to distribute preferred share dividends or to distribute insufficient dividend, the

undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class B Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class B Preferred Shares may not be converted within 3 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class B Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class B Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class B Preferred Share dividends that year. Class B Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class B Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class B preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class B preferred shares and other classes of preferred shares of the Company shall rank pari passu without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. Class B Preferred Share Shareholders are entitled to the same voting rights and the right to be elected as common share shareholders during general shareholders' meeting.
- VII. Class B Preferred Shares are perpetual preferred shares. Holders of Class B Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class B Preferred Shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations of the remaining and outstanding Class B Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class B Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
- VIII. If any Class B preferred shares remains outstanding, except to make up for losses, share premium of Class B Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

Article 5-3: The rights, obligations and other important issuance terms of Class C Preferred Shares are as follows:

- I. The dividend rate of Class C Preferred Shares is 4% per annum on the issue price.

Dividends are paid annually in cash in one lump sum. The Chairman is authorized by the Board of Directors or a Board Resolution to set the ex-dividend date and the amount of dividends to be paid for the previous fiscal year. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated proportionally based on the actual number of days the Class C Preferred Shares remained outstanding in that year.

- II. If there are no earnings during the year, or if earnings together with share premium of Class C Preferred Shares are insufficient for the distribution of Class C Preferred Share dividends, the undistributed dividends or shortfall shall be cumulated and be deferred to pay in priority in subsequent years where there are earnings.
- III. Except for the dividend prescribed in Subparagraph 1 of this Paragraph, Class C Preferred Shareholders are not entitled to participate in the distribution of cash or share dividends with regard of the common shares derived from earnings or capital reserves.
- IV. Class C Preferred Shares may not be converted within 3 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of Class C Preferred Shares may, pursuant to the issuance terms, request the Company to convert its shareholding (in whole or in part) into common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Class C Preferred shares that are converted into common shares before the ex-dividend date shall participate in the distribution of profit and capital reserve to holders of common shares, and may not participate in the distribution of Class C Preferred Share dividends that year. Class C Preferred Shares that are converted into common shares after the ex-dividend date shall participate in the distribution of Class C Preferred Share dividends that year, and may not participate in the distribution of profit and capital reserve to holders of common shares. In principle, holders of the converted shares should not participate in both the distribution of preferred share dividends and common share dividends during the same year for the same converted shares.
- V. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Class C preferred shares are entitled to receive residual assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the common shares. Class C preferred shares and other classes of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount.
- VI. Class C Preferred Share Shareholders are entitled to the same voting rights and the right to be elected as common share shareholders during general shareholders' meeting.
- VII. Class C Preferred Shares are perpetual preferred shares. Holders of Class C Preferred Shares have no right to request redemption of such shares by the Company. However, the Company may redeem Class C Preferred Shares in whole or in part at the actual issue price after the day following the fifth anniversary of issuing. The rights and obligations of the remaining and outstanding Class C Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Class C Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
- VIII. If any Class C preferred shares remains outstanding, except to make up for losses, share premium of Class C Preferred Shares should not be capitalized into share capital.

The Board is authorized to determine the name, issuance date and specific issuance terms upon actual issuance, after considering the situation of capital market and investors' willingness for subscription, in accordance with Articles of Incorporation and related laws and regulations.

- Article 6: In the event that the Company invests in other companies as a limited liability shareholder, the total amount of such reinvestment is not subject to the restriction of not more than 40% of paid-up capital of the Company as provided in Article 13 of Company Act.
- Article 7: The share certificates of the Company shall be in name-bearing form, and shall be issued only after they have been signed and sealed by the Directors representing the Company, and duly certified by the competent authority. Shares issued by the Company are not required to be printed. The Company, however, should contact the securities depository and custodian institution for registration of the share certificates.
- Article 7-1: Unless otherwise specified, share affairs of the Company shall be handled in accordance with Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent authority.
- Article 7-2: When the Company transfers the shares to employees based on a price lower than the average actual repurchase price, or issues the employee stock warrants based on the price lower than the closing price of the Company's common shares on the date of issuance, the resolution shall be adopted by two-thirds of the votes of the shareholders present, who represent more than one-half of the total outstanding shares.
- Article 7-3: Employees that are eligible to subscribe for new shares or restricted employee shares issued by the Company may include employees of affiliated companies that meet certain qualifications.
- Article 8: Changes to the shareholder register shall be suspended 60 days before an annual shareholders' meeting, 30 days before an extraordinary shareholders' meeting, or within 5 days before the ex-rights/ex-dividend date.

Chapter 3 Shareholders' Meeting

- Article 9: There are 2 types of shareholders' meetings: annual shareholders' meetings and extraordinary shareholders' meetings. The annual shareholders' meeting shall be convened within 6 months of the close of each fiscal year by the Board of Directors in accordance with the applicable laws; the extraordinary shareholders' meetings may be held in accordance with applicable laws whenever necessary.
The shareholders' meeting of preferred shares may be convened in accordance with relevant laws whenever necessary.
The Company's shareholders' meetings shall be held via video conference or through other channels as announced by the central competent authority.
- Article 10: A shareholder who may not attend the meeting due to certain reasons may appoint a proxy in accordance with Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority.
- Article 11: Each share of the Company is entitled to one vote, unless otherwise specified or restricted by the law or Articles of Incorporation.
- Article 11-1: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total outstanding shares.
- Article 12: Unless otherwise provided by applicable laws and Articles of Incorporation of the Company, conducting of the shareholders' meeting shall be in accordance with the Rules of Procedure for Shareholder' Meeting stipulated by the Company.

Chapter 4 Directors

- Article 13: The Company shall have 7 to 11 Directors, at least 3 of which, and no less than 1/5 of

total number of seats, are independent directors. The number of Directors shall be decided by the Board of Directors. The term of office of Directors shall be 3 years, and all Directors may be re-elected.

Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Act and elected from among a group of candidates nominated at shareholders' meetings. Directors of the Company shall be selected from the list of candidates in the shareholders' meeting. The election of independent directors and non-independent directors shall be held together; provided, however, the number of independent directors and non-independent directors elected shall be calculated separately.

The total number of shares held by all Directors shall not be less than the percentage of the total shareholdings required by the competent authority in accordance with applicable laws.

Article 13-1: In compliance with Articles 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all independent directors. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Act and other relevant regulations.

Article 14: The Directors shall elect from among themselves a Chairman of the Board of Directors, by a majority in a meeting attended by two-thirds or more of the Directors. The Chairman of the Board of Directors shall have the authority to represent the Company. The Chairman and Directors shall perform their duties in accordance with the resolutions and instructions made by the Board of Directors.

Article 14-1: Unless otherwise provided by the Company Act, a meeting of the Board of Directors may be held if attended by a majority of total Directors and resolutions shall be adopted by the majority of the Directors present at the meeting.

Article 14-2: Unless otherwise provided in the Company Act, meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors.

Meetings of the Board of Directors shall be convened upon written notice mailed to all the other Directors, at least 7 days, unless in case of urgent circumstances, prior to the date of the meeting, specifying the agenda. Notices of meetings may be sent in writing, via e-mail or by fax.

A Director may authorize another Director to attend the meeting on his/her behalf by presenting a written authorization indicating the scope of authorization.

Each Director may be authorized to attend a meeting by only one another Director.

Article 15: In the event that the Chairman is absent or unable to exercise his/her authority, the Board of Directors shall designate one Director acting for him/her in accordance with Article 208 of Company Act.

Article 16: The remuneration for Directors shall be proposed by Remuneration Committee based on the degree of their involvement in the Company's operation and value of contribution, the Company's business performance and the standards of the industry, and submitted to the Board of Directors for resolution.

Article 16-1: The Company may take out liability insurance for Directors in order to reduce the risk of accusation by shareholders or other interested parties due to the performance of duties in accordance with applicable laws and regulations.

Chapter 5 Managerial Officers

Article 17: The Company shall have several managerial officers. Their appointment, dismissal, and remuneration shall be governed by Article of 29 of the Company Act.

Chapter 6 Accounting

Article 18: The Board of Directors shall prepare the following documents after the end of each fiscal

year, and submit them at the annual shareholders' meeting for approval in accordance with the legal procedure.

I. Business report

II. Financial statements

III. Proposal to distribute earnings or to make up for losses.

Article 19: If the Company has profits (which mean profits before tax without deducting the remuneration of employees and Directors) in the fiscal year, the Company shall distribute no less than 1% of such profits to employees and no more than 3% to Directors as their remuneration; provided, however, that when the Company has accumulated losses, the profits shall be preserved to make up for losses.

The employee remuneration mentioned in the preceding paragraph shall be distributed in stock or cash, which may include eligible employees of affiliated companies. The remuneration of Directors may only be distributed in cash.

The matters mentioned in preceding two paragraphs shall be approved by the Board of Directors and report to the annual shareholders' meeting.

Article 20: If the Company has earnings, the Company shall first pay taxes and offset accumulated losses; and set aside a legal reserve at 10% of such remaining earnings, until the accumulated legal reserve has equaled the total paid-in capital of the Company; then, set aside a special reserve in accordance with applicable laws or regulations of the competent authority. Residual earnings (distributable earnings in the current year) plus undistributed earnings at the beginning of the period is the accumulated retained earnings, which shall first be distributed as dividends to holders of Preferred Share, and distribution of such earnings shall submitted by the Board of Directors to the shareholders' meeting for approval.

Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute a portion or all of dividends, bonuses or legal reserve and capital surplus in accordance with Article 241 of the Company Act in cash by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors, and the distribution shall then be reported to the shareholders' meeting, instead of being submitted to the shareholders' meeting for approval.

Chapter 7 Supplementary Provisions

Article 20-1: The Company's dividend policy is based on the following principles:

The Company's dividend policy is determined by the Board of Directors based on the business plan, investments, capital budgets, and changes in the environment. Since the Company is currently in a growth stage, the earnings shall be held in respond to funds required for operational growth and investments. Currently, the Company adopts the minimum cash dividends plus additional dividends. The principles of distribution of earnings are as follows:

The distribution of earnings shall be no less than 40% of unappropriated retained earnings of the fiscal year. The distribution of cash dividends and stock dividends shall be made, taking into account of the future profits and capital demands, and the ratio for cash dividends shall be no less than 10% of total distribution. If total distribution amount exceeds 30% of paid-in capital before distribution, cash dividends shall be no less than 20% of total distribution for the fiscal year.

Article 20-2: (Deleted).

Article 21: According to Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, the Company may provide endorsements and guarantees and act as a guarantor. Any matters not provided herein shall be governed in accordance with other applicable laws or regulations.

Article 22: The Articles of Incorporation were drawn up on December 20, 1993.
The 1st amendment was made on May 23, 1994.

The 2ed amendment was made on August 5, 1994.
The 3rd amendment was made on November 11, 1994.
The 4th amendment was made on January 13, 1997.
The 5th amendment was made on January 3, 1997.
The 6th amendment was made on March 17, 1997.
The 7th amendment was made on June 8, 1998.
The 8th amendment was made on March 30, 1999.
The 9th amendment was made on May 31, 1999.
The 10th amendment was made on September 15, 1999.
The 11th amendment was made on April 6, 2000.
The 12th amendment was made on May2, 2001.
The 13th amendment was made on November 6, 2001.
The 14th amendment was made on June 17, 2002.
The 15th amendment was made on June 15, 2004.
The 16th amendment was made on May 25, 2005.
The 17th amendment was made on June 14, 2006.
The 18th amendment was made on June 15, 2007.
The 19th amendment was made on June 16, 2009.
The 20th amendment was made on June 15, 2010.
The 21st amendment was made on June 15, 2011.
The 22ed amendment was made on June 13, 2012.
The 23rd amendment was made on June 10, 2015.
The 24th amendment was made on June 3, 2016.
The 25th amendment was made on June 28, 2018.
The 26th amendment was made on June 21, 2019.
The 27th amendment was made on March 27, 2020.
The 28th amendment was made on July 12, 2021.
The 29th amendment was made on May 20, 2022.

WT Microelectronics Co., Ltd.

Chairman Cheng, Wen-Tsung

WT Microelectronics Co., Ltd. Shareholdings of all Directors

- I. According to Article 26 of Securities and Exchange Act and the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum number of shares held by all directors of the Company shall be 32,000,000.
- II. As of the date of transfer termination (April 1, 2023), the respective and current shareholding of directors recorded in the shareholder register is as follows:

Title	Name and Juristic Persons' Name	Common stock		Preferred stock	
		Number	Percentage (%) (Note)	Number	Percentage (%) (Note)
Chairman	Mr. Wen-Tsung Cheng	24,467,112	2.76%	0	0%
Director	Representative of Wen You Investment Co., Ltd. - Ms. Wen-Hung Hsu	1,359,204	0.15%	0	0%
Director	Representative of Asmedia Technology Inc. - Mr. Che-Wei Lin	171,000,000	19.29%	8,000,000	5.93%
Director	Ms. Hsin-Ming Sung Kao	4,474,434	0.50%	0	0%
Independent Director	Mr. Tien-Chong Cheng	0	0%	0	0%
Independent Director	Ms. Ju-Chin Kung	0	0%	0	0%
Independent Director	Mr. Kung-Wha Ding	0	0%	0	0%
Total		201,300,750	22.70%	8,000,000	5.93%

Note: The percentage is calculated of outstanding common shares 886,526,651 shares and preferred shares 135,000,000 shares separately.

- III. The shareholding of the Company's directors has met the statutory requirements.