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WHOLETECH SYSTEM HITECH LIMITED

2025

Annual Report

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Annual Report–Related Disclosure Website: https://www.wholetech.com.tw/

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5. The Name of Offshore Exchanges on Which the Company's Securities Are Listed, and the Means of Accessing Related Information: None.

6. Company Website: https://www.wholetech.com.tw

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Chapter I Wholetech System Hitech Limited Letter to Shareholders

Dear shareholders, ladies and gentlemen,

Thank you for your support and care towards WHOLETECH. In 2025, driven by AI and high-performance computing (HPC) which heightened the demand for new facilities, Taiwan's advanced processes maintained a global leadership position. There was strong demand from customers for highly specialized segments such as gases, chemistry, exhaust, mechanical and electrical services, and clean rooms, which propelled the company's revenue and profit growth in recent years. Moreover, the gross profit margin reached a historic high this year. Combined revenue for 2025 decreased slightly by 4% compared to 2024, but due to effective project management, the gross profit increased. The basic EPS for 2025 was NT$7.50, showing growth from the NT$6.78 basic EPS in 2024.

The overall business analysis report of WHOLETECH Group in 2025 is as follows:

Currency: Thousand NT$

Business Revenue:

Year	Wholetech Headquarters	%	Wholetech Shanghai	%	Wholetech Group Shanghai	%	Wholetech Singapore	%	U.S. LLC	%	U.S. INC	%	Japan WTC	%	German GmbH	%	Transactions with Subsidiaries and Sub-subsidiaries	%	Combined Revenue	%
2025	3,781,186		348,319		249,694		990,550		0		31,712		231,579		0		(387,234)		5,245,806	
2024	3,884,229		378,699		273,917		997,211		0		20,140		87,890		0		(154,994)		5,487,092	
Increase (decrease) in profit and loss	(103,043)	(3%)	(30,380)	(8%)	(24,223)	(9%)	(6,661)	(1%)	0	0%	11,572	57%	143,689	163%	0	0%	(232,240)	150%	(241,286)	(4%)

Business Profit:

Year	Wholetech Headquarters	%	Wholetech Shanghai	%	Wholetech Group Shanghai	%	Wholetech Singapore	%	U.S. LLC	%	U.S. INC	%	Japan WTC	%	German GmbH	%	Transactions with Subsidiaries and Sub-subsidiaries	%	Combined Profit	%
2025	545,949		56,794		41,427		74,841		(1,714)		3,981		(5,021)		(7,944)		1,672		709,985	
2024	411,464		49,413		44,013		83,615		(1,515)		(34)		(14,834)		0		685		572,807	
Increase (decrease) in profit and loss	134,485	33%	7,381	15%	(2,586)	(6%)	(8,774)	(10%)	(199)	13%	4,015	(11,809%)	9,813	(66%)	(7,944)	0%	987	144%	137,178	24%

Net Profit Before Tax:

Year	Wholetech Headquarters	%	Wholetech Shanghai	%	Wholetech Group Shanghai	%	Wholetech Singapore	%	U.S. LLC	%	U.S. INC	%	Japan WTC	%	German GmbH	%	Transactions with Subsidiaries and Sub-subsidiaries	%	Combined Profit	%
2025	695,362		64,465		44,477		72,357		686		4,087		(5,639)		(8,025)		(123,487)		744,283	
2024	630,942		61,727		44,588		91,328		370		146		(14,904)		0		(143,893)		670,304	
Increase (decrease) in profit and loss	64,420	10%	2,738	4%	(111)	(0%)	(18,971)	(21%)	316	85%	3,941	2699%	9,265	(62%)	(8,025)	0%	20,406	(14%)	73,979	11%

Net Profit After Tax:

Year	Wholetech Headquarters	%	Wholetech Shanghai	%	Wholetech Group Shanghai	%	Wholetech Singapore	%	U.S. LLC	%	U.S. INC	%	Japan WTC	%	German GmbH	%	Transactions with Subsidiaries and Sub-subsidiaries	%	Combined Profit	%
2025	547,754		43,360		28,991		60,056		658		4,085		(5,639)		(8,025)		(123,486)		547,754	
2024	495,124		48,459		34,027		75,796		370		146		(14,904)		0		(143,894)		495,124	
Increase (decrease) in profit and loss	52,630	11%	(5,099)	(11%)	(5,036)	(15%)	(15,740)	(21%)	288	78%	3,939	2698%	9,265	(62%)	(8,025)	0%	20,408	(14%)	52,630	11%

Basic earnings for 2025 were NT$7.50 per share and basic earnings for 2024 were NT$6.78 per share.

Main Reason: The increase in profit of the head office in 2025, coupled with the rise in after-tax profit of the subsidiary in the United States and the reduction of losses in the subsidiary in Japan, resulted in an increase in consolidated after-tax profit compared to the previous year. Although WHOLETECH Shanghai, WHOLETECH GROUP, and WHOLETECH Singapore's profits decreased slightly compared to the previous year, the consolidated after-tax profit still increased compared to the previous year.

Looking ahead to 2026, the global semiconductor industry's expansion trends in the United States, Singapore, and Southeast Asia are driving demand for facility engineering and pipeline supply chains. With a full range of technical capabilities, WHOLETECH will continue to actively cooperate with customers' investment plans to serve them, uphold a professional and comprehensive system integration management strategy, and continuously enhance WHOLETECH's advantages, insist on the business philosophy of "integrity, law-abiding," "safety, quality," "innovation, and service," and operate sustainably with integrity as the basis for innovation.

Once again, we sincerely thank our shareholders for their continued support and guidance, and wish all of you good health. and Prosperity to Come!

Chairperson: Yeong Horng Uen
Director and President: Ching Chuan Hsieh
Accounting Supervisor: Novia Hsiao

I. Business Report

(I) Implementation Result of Business Plan for 2025

Unit: NT$ Thousand

Year / Item	2025	2024	Amount Increase (Decrease)	Percentage Change (%)
Operating revenue	5,245,806	5,487,092	(241,286)	(4.40%)
Operating costs	3,985,750	4,325,519	(339,769)	(7.85%)
Gross profit	1,260,056	1,161,573	98,483	8.48%
Operating expenditure	550,071	588,766	(38,695)	(6.57%)
Operating profit	709,985	572,807	137,178	23.95%
Pre-Tax Profit	744,283	670,304	73,979	11.04%

(II) Budget Implementation: No financial forecast was disclosed for 2025, and therefore this item is not applicable.

(III) Financial Revenues and Expenses, and Profitability Analysis

Unit: NT$ Thousand

Item	Year		2025	2024	Percentage Increase (Decrease)
Financial Revenues and Expenditure	Operating revenue		5,245,806	5,487,092	(4.40%)
	Gross profit		1,260,056	1,161,573	8.48%
	After-Tax Profit		547,754	495,124	10.63%
Profitability Analysis	Return on Assets (%)		8.61	8.12	6.03%
	Return on Equity (%)		25.32	25.18	0.56%
	Ratio to Total Paid-In Capital (%)	Operating profit	97.19	78.42	23.95%
		Pre-Tax Profit	101.89	91.76	11.04%
	Profit Margin (%)		10.44	9.02	15.72%
	Earnings per Share (NT$) (Note)		7.44	6.72	10.70%

Note:Calculated based on the number of shares after retrospective adjustment.

(IV) Research and Development Status

R&D Results

The Company operates in the gas pipeline engineering services industry. Its technical expertise is primarily developed through ongoing collaborations with domestic and international engineering firms on pipeline construction projects. By observing their engineering designs, project management practices,

and material selection processes, the Company compares these approaches with its own to identify technical differences. It adopts new materials and integrates them into its own innovative engineering methods and comprehensive project management systems. Through analysis of the strengths and weaknesses of these external practices, the Company refines and localizes advanced technologies and materials to better suit Taiwan's operational environment. These enhancements are then applied to the Company's engineering design and construction processes.

Since establishing the W4 - Specialty Gas Supply System BU and investing in research equipment, the Company has achieved notable progress. Equipment developed during this time has successfully obtained both domestic and international certifications. In recent years, the Company has continued to increase its R&D investments, extending its efforts into equipment for solar energy and LED manufacturing processes. Over the years, the Company has emphasized in-house research, development, and supervision, focusing on the supply of specialty gases for the semiconductor industry. In recent years, it has also partnered with leading global raw material suppliers to develop new types of equipment, offering customers solutions for industrial upgrades and placing strong emphasis on customized services. As a result, the Company has established itself as a valuable and reliable satellite manufacturer within the semiconductor sector.

In addition, the Company took action to align with government policies and corporate initiatives promoting equipment localization and environmental protection and energy conservation. The Company established its fifth business unit in 2011, named the W5 Local Scrubber Advanced Product BU. This unit is dedicated to the development of process exhaust treatment equipment (Local Scrubbers), with fully integrated in-house capabilities in research and development, design, manufacturing, and sales. It is committed to offering the most advanced and competitive products on the market, while delivering optimal, tailor-made solutions and superior services to customers. The Local Scrubbers currently produced use high-quality components to ensure greater durability and extended service life. Energy- and water-saving modes have been incorporated into the product design to achieve energy conservation and carbon reduction. The products have also passed SEMI S2, CE, and explosion-proof equipment (TS) certifications, ensuring compliance with international standards.

Since the establishment of the W6 - System Software Development BU, the division has been committed to the complete in-house development of innovative system hardware and software designs, as well as the integration of related technologies. Its software development efforts are focused on two main areas: IoT-enabled smart factory systems and customized application software.

(1) IoT x AI Mobile Smart Facility Management System Solutions

(2) System Integration of Software and Hardware

(3) E-commerce

(4) Project Design and Management

(5) Android and iOS Apps, and Web Application Software

With the comprehensive system integration provided by our professional software technology team, we deliver efficient, high-quality, and cutting-edge technology solutions to help enhance the competitive edge of our partners in the innovative era.

Since its establishment in 2017, the W7 - Wet Process & Chemical System BU has been providing comprehensive planning, design, construction, trial operation, and maintenance services for chemical systems in semiconductor, display, optoelectronics, solar energy, LED, and PCB manufacturing facilities. In addition, the BU offers customized equipment, engineering fluid calculations, and turnkey

projects for the construction of centralized chemical supply systems. The W7 - Wet Process & Chemical System BU specializes in conducting exclusive research and development for clients, offering tailor-made professional services.

Equipments developed: Chemical supply systems, chemical dilution systems, chemical acid mixing systems, tank car supply systems, chemical slurry supply equipment, solvent waste collection systems, chemical monitoring systems, wet process equipment, VMB valve boxes, and portable pump carts. The products have also passed SEMI S2 and TS explosion-proof certifications, ensuring that their quality meets international standards and requirements.

R&D Results Before 2025:

（1） On May 7, 2003, the Company obtained the SEMI Certification, which not only certifies the safety and quality of the products meeting international standards but also showcases the exceptional development capabilities of the R&D team.

（2） On July 15, 2008, the Company received a Notice of Allowance from the Intellectual Property Office, Ministry of Economic Affairs, for Patent Certificate No. (97) Zhi-Zhuan-Yi-(Wu) 02060, Patent No. 09720368350, titled “Cylinder Disassembly Safety Device.”

（3） In 2012, the Company collaborated with a renowned German materials supplier to develop solar manufacturing equipment, which was successfully implemented in mass production with excellent product performance.

（4） The Company successfully developed an uninterrupted gas supply system, which was recognized by leading industry clients and successfully installed at TSMC's 12-inch fab.

（5） The Company's team independently developed a pipe cutting machine, representing an innovative solution for the semiconductor industry. The system has been implemented in actual production and is currently pending patent application.

（6） With a commitment to continuous improvement and technological leadership in the semiconductor industry, the Company subjected its self-developed and manufactured gas cylinder cabinets to renewed SEMI certification. On August 12, 2014, the Company successfully obtained renewed SEMI S2 (Environmental, Health, and Safety Guideline for Semiconductor Manufacturing Equipment) and SEMI S8 (Safety Guideline for Ergonomics Engineering of Semiconductor Manufacturing Equipment) certification.

（7） In 2014, the Company began R&D on a high-flow supply module for its equipment, which has been adopted by major domestic manufacturers, thereby enhancing customer confidence in the Company's gas cylinder cabinets.

（8） The Company developed local scrubbers for various processes in LED, solar, and semiconductor manufacturing. Completed projects include:

①Wet Type Local Scrubber for process exhaust treatment.

② Thermal-Wet Type Local Scrubber for high-temperature oxidation exhaust treatment.

③ Wet-Thermal-Wet Type Local Scrubber for multi-stage exhaust treatment, certified for SEMI S2 compliance.

④ Plasma-Wet Type Local Scrubber, certified for SEMI S2 compliance and adopted by customers.

⑤ Combustion-Type High-Efficiency PFC Abatement System, certified for SEMI S2 compliance

and adopted by customers. Passed SEMI S2 certification and adopted by customers.

⑥ Dry-Type Vent Scrubber for gas cabinet integration, certified for SEMI S2 compliance and adopted by customers.

⑦ Two types of customized local scrubbers, developed to meet the specific needs of special gases, have been adopted by customers.

⑧ IPA Dry Abatement Technology (in collaboration with National Taipei University of Technology), patented.

⑨ High-Frequency Thermal Exhaust Filtration System, independently developed and patented.

（9） Invention patents related to local scrubbers:

① Patent Approval Letter from TIPO received on October 21, 2016

Patent No. I554326: Semiconductor Process Exhaust Gas Treatment Device.

② Patent Approval Letter from TIPO received on December 21, 2018

Patent No. I644729: Dust Filtration Device.

③ Patent Approval Letter from TIPO received on May 21, 2019

Patent No. I660116: Gaseous Waste Treatment Equipment.

④ Patent Approval Letter from TIPO received on January 11, 2019

Patent No. I647003: Gas-Liquid Separator for Exhaust Gas.

⑤ Patent Approval Letter from TIPO received on January 11, 2019

Patent No. I647005: High Adsorption Local Scrubber for Wet Etching Cleaning Station Exhaust.

⑥ Patent Approval Letter from TIPO received on July 11, 2020

Patent No. I698272 Exhaust Gas Abatement System.

⑦ Patent Approval Letter from TIPO received on June 23, 2022

Patent No. I765637: Exhaust Gas Abatement System for Enhanced Filtration Efficiency.

⑧ Patent Approval Letter from TIPO received on October 1, 2022

Patent No. I779737: Exhaust Gas Abatement System for Enhanced Filtration Efficiency.

⑨ Patent Approval Letter from TIPO received on January 1, 2023

Patent No. I789176: Local Scrubber for Reducing Concentrations of Nitrogen Oxide By-products.

⑩ Patent Approval Letter from TIPO received on January 1, 2023

Patent No. I789274: Vortex Tube-Enhanced Exhaust Gas Filtration Device.

⑪ Patent Approval Letter from TIPO received on July 21, 2023

Patent No. I809590: Programmable Energy-Saving System.

⑫ Patent Approval Letter from TIPO received on December 21, 2018

Patent No. I827194: Exhaust Gas Filtration Device Utilizing High-Frequency Thermal Source.

(10) In 2015, the Company received the Qualified Registration Certificate for SI-Automated System Integration Planning Technical Service from the Industrial Development Bureau.

(11) In 2015, the Company developed the smart mobile IR thermal imaging system and obtained certification from the National Measurement Laboratory, achieving a measurement accuracy within ±1°C.

(12) In 2016, the Company developed the IoT Mobile Smart Facility Management System Platform and launched the "New Generation Mobile Smart Facility System," featuring ten groundbreaking innovative solutions. The Company leads the industry by providing optimized Smart Fab System Integration Services. The aforementioned developments have been adopted by renowned semiconductor manufacturers, and are expected to improve their plant efficiency upon entering the era of Industry 4.0.

(13) In 2016, the Company independently invented the IR Heat Source Detection Device and its Driver System, which received the Invention Patent Certificate from the Taiwan Intellectual Property Office (TIPO) and the Utility Model Patent Certificate from the China National Intellectual Property Administration.

(14) In 2017, the Company developed the IoT x AI Smart Facility Management System, which improves management efficiency and reduces operation costs by providing real-time information through the implementation of advanced AI and automation technology.

(15) The Company continuously innovated and advanced research and development of cutting-edge technologies essential for Industry 4.0 smart factories: IR Smart Inspection System, Wireless Indoor Positioning and Tracking System, Wireless Vibration Monitoring System, ePM Smart Maintenance Management System, Barcode-based Smart Electronic Lock for Bottle Replacement, NFC Temperature and Humidity Data Logger, NFC Mobile Smart Inspection System, QR Code-based Equipment/Production Traceability, Smart Energy Meter, RFID-based Smart Warehouse Material Management System, SEMS Smart Engineering Management System, Hookup Data Management System, After-sales Service Management System, LED Smart Lighting Energy Management System, Big Data Analytics, Personnel Outing Registration System, IR Smart Epidemic Prevention System, Smart Inventory System, Smart Contractor Management System, HSE Smart Occupational Safety Management System, Responsive Corporate Website, Enterprise Backend Management Portal, Vehicle Dispatch Management System, Instrument and Equipment Asset Management System, Online E-Academy, Project Insurance Management System, etc.

(16) The Company independently developed PLC/HMI engineering software and collaboratively developed joint PLC solutions for VMB/VMP, Local Scrubber, and chemical liquid equipment. This approach reduces costs and enhances the Company's mastery of new technological capabilities, enabling it to meet internal demands and undertake external projects with seamless integration of original hardware designs and fully automated control systems.

(17) The Company continues to develop customized chemical systems to meet the demanding requirements of high-end semiconductor facilities. The Company has successfully completed projects including the Hydrofluoric Acid Dilution System, plant-wide chemical monitoring systems, and chemical slurry mixing and supply systems for CMP processes. In addition, the Company has developed an explosion-proof chemical solvent acid supply cabinet, which has obtained TS Mark explosion-proof certification. These solutions enable precise and reliable chemical management, supporting advanced semiconductor manufacturing needs.

（18）The Company developed high-precision slurry chemical supply and acid mixing equipment, ensuring precise and consistent mixing performance. This equipment has received approval from major semiconductor manufacturers in Taiwan.

（19）The Company's explosion-proof organic solvent has received the (ISTI) 2018 No. 07-00053 TS Mark Certificate and has been approved by major semiconductor manufacturers in Taiwan.

（20）The Company has developed a recycled, environmentally friendly filter for grinding liquids, achieving the successful regeneration of tens of millions of units annually. This high-efficiency recycling solution has been approved by major semiconductor manufacturers in Taiwan.

（21）The Company is committed to improving the energy efficiency of each local scrubber.

（22）The Company proactively responds to evolving international regulations by continuously updating its independently developed gas cylinder cabinets to comply with the latest industrial safety standards. In 2020, the Company re-applied its gas cylinder cabinets for explosion-proof certification in accordance with the newest regulatory requirements, and in January 2021, successfully obtained the latest explosion-proof certification (Ex pzc II T6 Gc). This ensures that semiconductor customers are provided with the most rigorous and compliant products.

（23）The Company developed a new device capable of handling N_2O and low NOx, which has passed SEMI S2 certification and has been adopted by customers.

（24）The Company received approval for the overall development and construction of high-purity chemical filling equipment and quality control systems, as well as large-scale chemical tote cleaning equipment, for German clients.

（25）The Company received approval for the overall development and construction of high-purity chemical purification and sampling equipment, along with quality control systems, for German clients.

（26）Design, development and construction of plant-scale projects for semiconductor factories, including acid supply equipment, acid supply system, and waste acid recovery system.

（27）OPA600 Supply Unit / Transfer Unit and OPA600 Charge & Supply Unit produced in 2022 has successfully obtained 2 Semi S2 Certificates.

（28）Explosion-proof VMB for chemical supply system has obtained TS Mark Certificate (ISTI) 2021 No.07-00021 X.

R&D Projects of 2026:

（1） Continue to maintain cooperation relationships with customers and domestic academic institutions, and develop customized local scrubbers for the problems faced by the industry.

（2） Continue to improve the verification of the particles removal efficiency of the miniaturized PM2.5 dust filtration device.

（3） Continue to improve the energy efficiency of local scrubbers and enhance De-NOx performance.

（4） Conduct research and development related to De-Nox issues, and apply for SEMI S2 certification.

（5） Enhance and continuously expand research and development efforts in the technology industry, and provide new applications and technologies across various aspects of Industry 4.0 smart factories. Projects include:(a) Smart Fire Management System, (b) SOP Document Query System,

(c) Engineering Management System, (d) Standard Version of Inspection System, (e) Facility Header Recognition System, (f)Integration of Existing Solutions with AI Applications.

（6） Continue to develop customized wet process equipment EX.CCTBA, EKC2100 Supply System, expansion of R2380 chemical system, and independently developed Pump Cart for demo purposes.

（7） In response to semiconductor market trends, the Company has standardized the design and development of chemical supply systems and entered mass production, enabling accurate and rapid delivery for customers.

（8） In response to increasing customer concerns over equipment safety and the latest updates to international standards, the Company is scheduled to conduct re-certification of its gas and chemical equipment in 2026 to align with industry developments.

① Obtain SEMI S2 certification for specialty gas supply equipment to comply with the latest safety regulations.

② Obtain SEMI S2 certification for specialty chemical supply equipment to meet updated safety requirements.

③ Obtain explosion-proof certification for equipment such as gas cabinets and VMBs, with verification conducted by Industrial Technology Research Institute, in compliance with the latest national explosion-proof regulations.

II. Overview of Business Plan for 2026

(I) Business Objectives

Wholetech adheres to the business philosophy of integrity and compliance , safety and quality , and innovation and service over the years. Wholetech strictly carries out every assignment with highly motivated action due to the concept of integrity and compliance of laws, guarantees safety and quality assurance through professional engineering management, and provides high-efficiency service under the operational command structure.

Learning from the challenges and innovations of the customer orientation and expanding perfect engineering services due to the market orientation while the service team meets the customer demand and provides the best solutions with low cost and high efficiency via cooperation, a hierarchical delegation of responsibilities and sufficient authorizations.

Wholetech is committed to fulfill its corporate social responsibility, implement corporate governance, and deepen corporate culture, to achieve sustainable development.

(II) Sales Forecast and the Basis for It

From January to August 2025, global semiconductor sales reached US$469.93 billion, marking a year-over-year growth rate of 20.35%. This indicates a continued expansion of the overall market, showing a steady upward trend. The rapid development of AI technology significantly boosted the demand for computing, memory, data transmission, and connectivity chips, greatly increasing global semiconductor sales momentum. Additionally, the gradual improvement in demand in non-AI end markets such as smartphones, PCs, and consumer electronics led to stronger order placement from supply chain customers.

In the second half of 2025, the year-on-year growth rate of Taiwan's semiconductor manufacturing sales is expected to rise. This is mainly due to the sustained strong demand for AI chips, which will drive increased demand for advanced processes, advanced packaging, and high-end testing. Additionally, the gradual improvement in end-market demand will further boost the order volumes for semiconductor manufacturers. The continued improvement in supply and demand dynamics in the memory market will also strengthen the operations of related companies.

From January to September 2025, the year-on-year growth rate of combined revenue for major publicly traded semiconductor manufacturers in Taiwan generally showed an upward trend. This was primarily driven by strong demand for AI technology, which kept the capacity utilization rate of advanced processes at a high level. Additionally, the gradual recovery in end-market demand and preemptive orders from downstream customers led to an increase in order volumes for Taiwanese companies. The improved supply-demand structure in the memory market also contributed to the recovery of utilization rates for related manufacturers, enhancing the operational performance of Taiwan's semiconductor manufacturers.

Despite the impact of geopolitical risks and rising U.S.-China tensions, which contribute to ongoing macroeconomic uncertainty and the gradual expansion of local capacity adoption across supply chains globally—potentially displacing orders for Taiwan's mature processes and mid-to-low-end packaging and testing providers—the continuous development of AI technology supports Taiwan's advanced process, advanced packaging, and high-end testing capacity utilization rates to remain high. Furthermore, the recovery in non-AI end-market demand is stimulating sales momentum for discrete components, analog ICs, and other products. Additionally, the DRAM market remains tight in supply, boosting the operational performance of related companies. As a result, Taiwan's semiconductor manufacturing industry is expected to exhibit growth in the first half of 2026. However, given the already high base period in the same period of 2025, overall growth momentum may moderate.

Benefiting from the robust growth in demand for AI servers, there is a corresponding increase in demand for high-speed transmission, memory, power management, and other related chips. Additionally, cloud service providers are investing in self-developed chip development, which is expected to expand the size of domestic ASIC design services. With AI features enhancing the specifications of end products, the semiconductor value contained is elevated, hence Taiwan's IC design industry is projected to exhibit a growth trend in 2026. However, high costs and limited capacity in advanced processes and advanced packaging may constrain profit margins for domestic companies. Coupled with memory market shortages, this creates uncertainty in end-market demand. Therefore, with a higher base period in 2025, the growth momentum of the industry is expected to slow down, with the output value growth rate potentially decreasing to 6.8%.

In response to the global tariff war environmental challenges, it is anticipated that global end-market demand will exhibit a weak trend in 2026, further slowing the growth momentum of this industry's major downstream panel market. The LCD panel sector, due to its higher application ratio, is expected to face a downturn. Combined with rising operational costs and expenses such as tariffs, the outlook for Taiwan's TFT-LCD panel component manufacturing industry in 2026 is expected to be unfavorable, particularly for backlight modules and polarizers, which are expected to fall into a downturn. However, glass substrates have a wide range of applications and are needed in all panels, with expanded applications in niche markets like automotive curved glass and semiconductor chip carriers. The high barriers to technological entry and tempered competition among manufacturers are expected to help the Taiwan LCD glass substrate industry maintain growth in 2026, with relatively better economic performance.

(III) Significant Production and Sales Policies

Wholetech specializes in manufacturing specialty gas piping and air conditioning, electromechanical, fire prevention engineering, waste treatment equipment, wet process equipment and chemical supply systems in clean room engineering. It also has the dual characteristics of technology industry and engineering industry, so its professional technology, engineering experience and quality reputation are valued in the market.

This year, Wholetech will continue to secure cooperation from upstream raw material suppliers and develop more competitive sourcing partners to ensure stable quality and supply. At the same time, the Company will maintain long-term relationships with customers and continuously enhance its technological capabilities to earn broader customer recognition and drive sustained business growth. In addition, to support business expansion, Wholetech is actively building a comprehensive international marketing and logistics network, enhancing professional training for engineers, improving technical support and after-sales service quality, and continuing to deepen its presence in overseas and China markets while strengthening its position in the domestic market.

(IV) Company's Future Development Strategy

Under rising geopolitical risks and increasing U.S.-China tensions, supply chains in the U.S. and China are gradually expanding their use of local semiconductor capacity, which may displace orders in Taiwan's mature processes and mid-to-low-end packaging and testing markets. Additionally, Trump's announcement to impose a 100% tariff on imported semiconductors, with exceptions only for companies investing in the U.S., creates uncertainty for domestic companies without Investment Plans in the U.S. The high costs associated with building and operating plants in the U.S. are also expected to squeeze the profit margins of those investing there. Furthermore, the Policies of the two powers, the U.S. and China, remain uncertain and require ongoing observation of their governments' decisions. However, benefiting from the continuous development of AI technology, which drives growth in AI training and inference demand, cloud service providers are increasing their capital expenditure scales. Additionally, as governments around the world gradually invest in sovereign AI infrastructure, the number of global AI data centers is further elevated, leading to stable growth in the demand for AI chips. This also ensures that Taiwan's advanced process, advanced packaging, and high-end testing capacity utilization rates remain high. Moreover, the sales performance of smartphones, PCs, and consumer electronics products continues to improve, and demand in the industrial and automotive markets is expected to enhance. With the steady recovery of overall end-market demand and the development of emerging technologies such as edge AI and autonomous driving, the visibility of orders in Taiwan's Semiconductor Industry is rising. Therefore, Taiwan's Semiconductor Industry is projected to maintain a growth trend in 2026.

Wholetech will remain agile and committed to reinforcing its engineering foundation. While continuing to enhance project quality, the Company places increasing importance on occupational safety and hygiene. Facing global climate change and industrial transformation, Wholetech has continued to invest in the research and development of energy-saving and high-efficiency technologies. By providing customers with top-quality engineering and equipment solutions, integrating professional expertise and accumulated experience, and collaborating with partner manufacturers, the Company strives to develop high-efficiency, low-energy-consumption, and low-pollution products. These efforts aim to deliver responsible services and green, sustainable solutions that align with the vision of a more sustainable future.

Wholetech continuously refines its service offerings and specialized construction methods in line with technological advancements. To better meet the growing needs of its customers and provide more responsive service, the Group continues to expand its service locations across Taiwan, Greater China, Asia, and the United States. In 2024, Wholetech further established a subsidiary in Germany to strengthen business promotion and project execution.

(V) The Impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Operating Environment

Due to the increasingly competitive business environment, along with rising costs driven by inflation and interest rate hikes, political factors, global carbon reduction policies, and trade tensions between countries have become widespread phenomena. In response, Wholetech Group will strengthen its efforts in business management, procurement management, project execution, and sustainable development. The Group aims to enhance industry competitiveness through effective cost control, expense management, and coordinated material allocation across the Group. Regarding regulatory compliance, Wholetech will continue to adapt and align with evolving standards focused on environmental protection, consumer rights, and investor interests. Wholetech is committed to providing professional services to meet the challenges of an increasingly complex operating environment. In the future, Wholetech will uphold the principles of integrity, compliance, safety, quality, innovation, and service. The company will provide environmentally friendly and differentiated solutions, aiming to leverage its advantages and expand its market presence.

Chapter II Corporate Governance Report

I. Information Regarding Directors, President, Vice Presidents, Assistant General Managers, and Department and Branch Executives

(I) Director Information

1. Director Information

April 20, 2026; Unit: Shares

Title	Nationality or Place of Registration	Name	Gender/Age	Date of Election (Appointment)	Term of Office	Date of First Appointment	Shares Held at the Time of Appointment		Current Shares Held		Shares currently held by spouse and minor children		Shares Held Through Nominees		Principal Work Experience and Academic Qualifications	Concurrent Positions in This and Other Companies	Other Officers, Directors, or Supervisors Within Spouse or Second-Degree Kinship			Remark(s) (Note 3)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chairperson	Taiwan (R.O.C.)	Yeong Horng Uen	Male/60~70 years old	2025.06.19	2025.06.19~2028.06.18	2001.01.02	3,346,304	4.58	3,217,304	4.40	-	-	-	-	Department of Electrical Engineering, Ta Hwa University of Science and Technology Plant Manager, United Microelectronics Corp.	Note 1	-	-	-	-
Director	Taiwan (R.O.C.)	Ching Chuan Hsieh	Male/50~60 years old	2025.06.19	2025.06.19~2028.06.18	2001.01.02	943,010	1.29	943,010	1.29	36,829	0.05	-	-	EMBA, National Tsing Hua University Vice President of Wholetech	President of Wholetech Director of Wholetech System Hitech Japan, Inc.	Manager	Ching Kuan Hsieh	Siblings	-
Director	Taiwan (R.O.C.)	Kuang Jung Tseng	Male/70~80 years old	2025.06.19	2025.06.19~2028.06.18	2005.05.30	321,248	0.44	321,248	0.44	-	-	-	-	PhD in Business Administration, University of Sussex, UK; Professor and Adjunct Professor, Department of Business Administration; Vice President, Hsuan Chuang University; Supervisor, Wholetech System Hitech Limited	Chair Professor, College of Management, Fo Guang University; Supervisor, Kaohsiung Chi Me Vocational High School; Director, Wholetech System Hitech Limited	-	-	-	-
Director	Taiwan (R.O.C.)	United Integrated Services Co., Ltd.	-	2025.06.19	2025.06.19~2028.06.18	2001.01.02	9,729,080	13.32	9,638,080	13.19	-	-	-	-	Not Applicable.	None	-	-	-	-
Director Representative	Taiwan (R.O.C.)	United Integrated Services Co., Ltd. Representative: Chun Yuan Hsu	Male/60~70 years old	2025.06.19	2025.06.19~2028.06.18	2001.01.02	-	-	-	-	-	-	-	-	Department of Electronic Engineering, Provincial Taipei Institute of Technology	Note 2	-	-	-	-
Independent Director	Taiwan (R.O.C.)	Tai Ning Yang	Male/70~80 years old	2025.06.19	2025.06.19~2028.06.18	2022.06.16	-	-	-	-	-	-	-	-	MBA, National Taiwan University; Professor, Department of International Business Administration, Chinese Culture University; Professor, Graduate School of Technology in Finance, CTBC Business School	Independent Director, ECOCERA Optronics Co., Ltd.	-	-	-	-
Independent Director	Taiwan (R.O.C.)	Ching-Mei Tsai	Female/60~70 years old	2025.06.19	2025.06.19~2028.06.18	2024.06.27	-	-	-	-	-	-	-	-	EMBA, National Tsing Hua University; CPA, Yiho & Partners CPA Firm; Operations Audit Manager, Audit Department, United Microelectronics Corp.; Internal Audit Supervisor, Silicon Integrated Systems Corp.; Director, Advance Materials Corporation; (Rep. of Unimicron Technology Corp.); Director, Lianxing Optoelectronics (Shenzhen) Co., Ltd.	Licensed CPA / Branch Manager, H.L.S. CPAs Firm, Hsinchu Branch; Independent Director, Gigastorage Corp.; Supervisor, Asia Pacific Microsystems, Inc.; Supervisor, apm Communication, Inc.	-	-	-	-

Title	Nationality or Place of Registration	Name	Gender/Age	Date of Election (Appointment)	Term of Office	Date of First Appointment	Shares Held at the Time of Appointment		Current Shares Held		Shares currently held by spouse and minor children		Shares Held Through Nominees		Principal Work Experience and Academic Qualifications	Concurrent Positions in This and Other Companies	Other Officers, Directors, or Supervisors Within Spouse or Second-Degree Kinship			Remark(s) (Note 3)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Independent Director	Taiwan (R.O.C.)	Chin-Men Kao	Male/70~80 years old	2025.06.19	2025.06.19~2028.06.18	2022.06.16	-	-	-	-	-	-	-	-	MBA, National Taiwan University; Vice President of Morningstar Semiconductor Independent Director, United Integrated Services Co., Ltd.	Director, Full Yuan Xiang Electric Communication Co., Ltd.	-	-	-	-

Note 1: Chairperson of Wholetech System Hitech Limited, Wholetech System Hitech (S) Pte., Ltd., Wholetech GmbH, Wholetech System Hitech Limited , Wholetech System Hitech Inc., and Wholetech Group International Trading Ltd.

Note 2: Business Manager, United Integrated Services Co., Ltd., Chairperson of Jiangxi United Integrated Services Ltd., Suyuan Trade (Shanghai) Limited Company, and Suzhou Han Tai System Integrated Ltd., Authorized Representative Director of Wholetech System Hitech Limited and Authorized Representative Director of JGE Environmental Technology Co., Ltd.

Note 3: Where the Chairperson, President, or individuals holding equivalent top management positions are the same person, spouses, or first-degree relatives, the company shall disclose the reasons, reasonableness, necessity, and response measures (such as increasing the number of Independent Directors and ensuring that more than half of the Directors are not employees or managers): There are no such cases.

2. Major Shareholders of Juristic Person Shareholders:

（1）Major Shareholders of the Juristic Person shareholders

March 31, 2026

Name of Juristic Person Shareholder (Note 1)	Major Shareholders of the Juristic Person Shareholders (Note 2)	
United Integrated Services Co., Ltd.	Hui Wen Li	5.73%
	Capital TIP Customized Taiwan Select High Dividend ETF Separate Account	5.54%
	Liang Yi Investment Co., Ltd.	3.76%
	Taipei Fubon Commercial Bank Co., Ltd. as Custodian of the Fuh Hwa Taiwan Technology Dividend Highlight ETF Securities Investment Trust Fund Separate Account	2.97%
	Kuo Yu Wang	2.02%
	Kuo Wei Wang	2.02%
	Hua Nan Commercial Bank Trust Department as Custodian for the Allianz Taiwan Technology Securities Investment Trust Fund Separate Account	1.71%
	Taiwan Business Bank in Custody for the UOB Taiwan High Dividend Recovery ETF Securities Investment Trust Fund Separate Account	1.27%
	Deutsche Bank AG Taipei Branch, as custodian for St. James Emerging Markets Equity Unit Trust with the trustee being Nevis Trustee.	1.22%
	Fuguo Engineering Co., Ltd.	1.12%

Source(s): United Integrated Services Co., Ltd.

Note 1: For Directors and Supervisors who are representatives of juristic person shareholders, please provide the name of the Juristic Person shareholder.

Note 2: Please specify names of the major shareholders of the juristic person shareholder (top ten shareholders) and the ratio of shareholding. If the major shareholder is a juristic person, Table 2 should also be completed.

（2）If a Major Shareholder Listed Above Is a Juristic Person, List Its Major Shareholders Here

March 31, 2026

Name of Juristic Person (Note 1)	Major Shareholders of the Juristic Person (Note 2)	
Liang Yi Investment Co., Ltd.	Kuo Yu Wang	25.20%
Fuguo Engineering Co., Ltd.	Xu Cuifen	-

Source(s): Department of Commerce, MOEA, Get information about companies or businesses in Taiwan

Note 1: As indicated in table(1) above, if the major shareholder is a juristic person, please provide the name of the juristic person.

Note 2: Please specify names of the major shareholders of the juristic person shareholder (top ten shareholders) and the ratio of shareholding.

（3）Director Information

II. Information Disclosure on Directors' Professional Qualifications and Independent Directors' Independence

Qualification / Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Concurrent Independent Directorships in Other Public Companies
Director Yeong Horng Uen	1. Possesses more than five years of working experience required for Wholetech's business, currently serves as Founder and Chairperson of Wholetech System Hitech Ltd.. 2. Wholetech's Chairperson has not engaged in any conducts stated in Article 30 of the Company Act.	-	None
Director Ching Chuan Hsieh	1. Possesses more than five years of working experience required for Wholetech's business, currently serves as President of Wholetech System Hitech Ltd.. 2. Wholetech's President has not engaged in any conducts stated in Article 30 of the Company Act.	-	None
Director Kuang Jung Tseng	1. Possesses more than five years of work experience relevant to the business operations of Wholetech. Holds a PhD in Business Administration from the University of Sussex. Previously served as Professor, Adjunct Professor in the Department of Business Administration and Vice President at Hsuan Chuang University. Currently serves as Chair Professor at the College of Management, Fo Guang University. 2. No circumstances as stipulated in Article 30 of the Company Act.	-	None
Director United Integrated Services Co., Ltd. Representative: Chun Yuan Hsu	1. Possesses more than five years of working experience required for Wholetech's business, and current Business Manager of United Integrated Services Co., Ltd. 2. No circumstances as stipulated in Article 30 of the Company Act.	-	None
Independent Director Tai Ning Yang	1. Possesses more than five years of working experience required for Wholetech's business, graduated from Ph.D. Program of Business Administration, National Taiwan University, current Independent Director of ECOCERA Optronics Co., Ltd., and was Professor in Department of International Business Administration of Chinese Culture University 2. No circumstances as stipulated in Article 30 of the Company Act.	1. In compliance with Article 14-2 of the Securities and Exchange Act, and the related provisions of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (Note 2). 2. He/she in-person (or through nominee) or his/ her spouse and minor children do not currently hold any shares in Wholetech. 3. No remuneration for providing	1

Qualification / Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Concurrent Independent Directorships in Other Public Companies
Independent Director Ching-Mei Tsai	1. Possesses more than five years of work experience relevant to Wholetech's business. Holds an EMBA degree from National Tsing Hua University. Currently serves as a Licensed CPA and Branch Manager of the Hsinchu Office at H.L.S. CPAs Firm; Independent Director of Gigastorage Corp.; Supervisor of Asia Pacific Microsystems, Inc.; and Supervisor of apm Communication, Inc. Previously worked as a Certified Public Accountant at Yiho & Partners CPA Firm; Operations Audit Manager in the Audit Department of United Microelectronics Corporation; Internal Audit Supervisor at Silicon Integrated Systems Corp.; Director of Advance Materials Corporation (representing Unimicron Technology Corp.); Director, Lianxing Optoelectronics (Shenzhen) Co., Ltd. 2. No circumstances as stipulated in Article 30 of the Company Act.	business, legal, financial, accounting, and other services to Wholetech or its affiliated companies received in the most recent two years.	1
Independent Director Chin-Men Kao	1. Possesses more than five years of working experience required for Wholetech's business, and was Vice President of Morningstar Semiconductor and Independent Director, United Integrated Services Co., Ltd. 2. No circumstances as stipulated in Article 30 of the Company Act.		None

II. Board Diversity and Independence

(I) Board Diversity:

The Company's "Regulations for the Election of Directors" and "Corporate Governance Best Practice Principles" both stipulate that the composition of the Board of Directors shall be diversified. In light of its operational characteristics, business model, and developmental needs, the Company formulates appropriate diversity policies, which are disclosed on both the Company's website and the Market Observation Post System (MOPS). The Company's directors come from diverse professional backgrounds, and its industry executives generally possess the knowledge, skills, and expertise required to effectively fulfill their duties. To strengthen the functions of the Board of Directors and achieve the objectives of sound corporate governance, Article 20 of the "Corporate Governance Best Practice Principles" stipulates that the Board as a whole shall possess the following core competencies: (1) Business judgment; (2) Accounting and financial analysis; (3) Management expertise; (4) Crisis management; (5) Industry knowledge; (6) An international market perspective; (7) Leadership; and (8) Decision-making capability.

Diversification Aspects	Basic Composition									Industrial Experience				Professional Ability			
				Age			Seniority of Independent Director										
Name of Director	Nationality	Gender	Concurrently Serving as an Employee	Under 60	61 - 70	Over 70	Under 3 Years	3 - 9 Years	Over 9 Years	Clean room construction & MEP	Gas/Special Piping Engineering	Green Energy	International Affairs	Accounting	Chemistry	Electrical Engineering	Telecommunications
Yeong Horng Uen	Taiwan (R.O.C.)	Male	✓		✓					✓	✓		✓			✓	
Ching Chuan Hsieh	Taiwan (R.O.C.)	Male	✓	✓						✓	✓		✓		✓		
Kuang Jung Tseng	Taiwan (R.O.C.)	Male				✓			✓								
United Integrated Services Co., Ltd.- Representative: Chun Yuan Hsu	Taiwan (R.O.C.)	Male			✓					✓	✓					✓	
Tai Ning Yang	Taiwan (R.O.C.)	Male				✓	✓						✓	✓			
Ching-Mei Tsai	Taiwan (R.O.C.)	Female			✓		✓						✓	✓			
Chin-Men Kao	Taiwan (R.O.C.)	Male				✓	✓			✓	✓		✓	✓			

The diversity of Wholetech's Board of Directors is as follows:

The percentage of employee directors in the Company is 28%, and independent directors account for 42%. Among the independent directors, 67% have served for less than 3 years. Directors from various industry sectors and professional backgrounds each bring their expertise, ensuring the overall operation and future development of the Company are well managed. This comprehensive approach to the composition of the board members reflects the implementation of the Company's diversity policy. Currently, the Board has seven directors. Although the number of directors of different genders has not yet reached one-third (or more) of the total board seats, it meets the requirement of having at least one director of a different gender, accounting for 14.3% (Ms. Ching-Mei Tsai). The

composition of the Board of Directors primarily considers the candidates' professional backgrounds, experience, and their involvement and contribution to the company's future development. No specific gender ratio requirement has been set, but in the future, the Company will promote gender equality among board members, with achieving one-third representation of different genders as a long-term goal.

(II) Board Independence:

The Company has obtained written statements from each independent director, confirming their independence relative to the Company, as well as that of their immediate family members. The Board of Directors is committed to continuously assessing the independence of its members, considering all relevant factors. These include whether the director can continue to pose constructive questions to the management and other board members, whether their views are independent of the management or other directors, and whether their behavior and conduct both inside and outside the board are appropriate. The conduct of Wholetech's Independent Directors meets expectations under appropriate circumstances, demonstrating the aforementioned qualities. Wholetech believes that all Independent Directors are independent of the Company. The resumes and information regarding the relationship between members of the Board have been disclosed on Wholetech's website and MOPS.

Note 1: Professional qualifications and experience: State the professional qualifications and experience of Directors and Supervisors. If they are members of the Audit Committee and have accounting or financial expertise, disclose their accounting and financial background and experience. Also state whether they have any of the situations set forth in Article 30 of the Company Act.

Note 2: State the status of independence of Independent Directors, including but not limited to whether they, their spouses, and relatives within second degree of consanguineous relationship are serving as Directors, Supervisors, or Employees of the Company or its affiliated companies; the number of shares held and shareholding percentage by the Independent Directors, spouses, and relatives within second degree of consanguineous relationship (or held in the names of other persons); whether the Independent Director is a Director, Supervisor, or employee of a company that has a specific relationship with the Company (refer to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for providing business, legal, financial, accounting, and other services to the Company or its affiliates in the last two years.

Note 3: For method of disclosure, please refer to the best practice examples presented on the website of Taiwan Stock Exchange Corporate Governance Center.

(II) Information Regarding President, Vice Presidents, Assistant General Managers, and Executives of Each Division and Branch

April 20, 2026; Unit: Shares

Title	Nationality	Name	Gender	Date of Election (Appointment) Date	Number of Shares Held		Shares Held Under Spouse and/or Minor Children		Shares Held Through Nominees		Principal Work Experience and Academic Qualifications	Positions Concurrently Held in Other Companies at Present	Managerial Personnel Who Are Spouses or Within Second Degree of Consanguineous Relationship			Remark(s) (Note 1)
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
President	Taiwan (R.O.C.)	Ching Chuan Hsieh	Male	2000.01.01	943,010	1.29	36,829	0.05	—	—	EMBA, National Tsing Hua University Vice President of Wholetech	(Note 3)	Manager	Ching Kuan Hsieh	Siblings	-
Vice President	Taiwan (R.O.C.)	Wen Chieh Huang	Male	1999.03.08	4,000	0.01	—	—	—	—	Department of Environmental Engineering, Lien Ho Junior College of Technology Manager, Engineering Department of Wholetech	(Note 3)	—	—	—	-
Vice President	Taiwan (R.O.C.)	Andy Lin	Male	2003.09.08	9,000	0.01	—	—	—	—	Master, Department of Marine Environment and Engineering, National Sun Yat-sen University Director, Engineering Department of Wholetech	None	—	—	—	-
Vice President	Taiwan (R.O.C.)	Chao Hsun Chiu	Male	2001.07.10	6,000	0.01	—	—	—	—	Department of Mechanical Engineering, Nanya Institute of Technology Assistant General Manager, Engineering Department of Wholetech Senior Manager, Overseas Business Department of Wholetech	None	—	—	—	-
Vice President	Taiwan (R.O.C.)	Hui Tsung Chang	Male	2002.09.01	20,337	0.03	—	—	—	—	Republic of China Naval Academy Manager, Engineering Department of Wholetech	None	—	—	—	-
Vice President	Taiwan (R.O.C.)	Mars Kuo	Male	2001.03.20	103,421	0.14	—	—	—	—	Department of Automation Engineering, Ta Hwa University of Science and Technology Manager, Assistant General Manager of Engineering Department, Wholetech	None	—	—	—	-
Vice President	Taiwan (R.O.C.)	Tim Tseng	Male	2011.04.11	80,000	0.11	—	—	—	—	Master, Program of Electro-Optical and Material Science, National Formosa University Plant Director, Integrated	None	—	—	—	-

											Plasma Inc.					
Vice President	Taiwan (R.O.C.)	Novia Hsiao	Female	2011.08.29	—	—	—	—	—	—	MBA, Feng Chia University PwC Taiwan and Chen & Fan Accountancy Corporation, Certified Public Accountants Associate Manager, Finance Department, Excel Cell Electronic Co., Ltd. Manager, Finance Department, Solapoint Corporation Assistant General Manager, Finance Department, Wholetech	None	—	—	—	—
Assistant General Managers (Note 2)	Taiwan (R.O.C.)	Qiu Yu	Male	2008.01.14	7,796	0.01	—	—	—	—	Master's degree in Business Management, Tunghai University Director, Engineering Department of Wholetech	None	—	—	—	—

Note 1: If the President (or equivalent top executive) and the Chairperson are the same person, or if they are spouses or first-degree relatives, the Company shall disclose the reasons, reasonableness, necessity, and corresponding measures (e.g., increasing the number of Independent Directors, ensuring that the majority of Directors do not concurrently serve as employees or managers, etc.). The Chairperson and the President or other top managerial officers of the Company are not the same person, nor are they spouses or first-degree relatives.

Note 2: Director Qiu Yu will be promoted to Assistant General Manager in June 2025.

Note 3: President Ching Chuan Hsieh concurrently serves as Director of Wholetech System Hitech Japan, Inc., and Vice President Wen Chieh Huang concurrently serves as Chairperson of Wholetech System Hitech (Shanghai) Co., Ltd. and Wholetech Group (Shanghai) Trading Co., Ltd.

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

(I) Remuneration of Directors and Independent Directors

Unit: NT$ Thousand

Title		Name	Remuneration to Directors								Sum of A+B+C+D and Ratio to After-Tax Net Profit (Note 10)		Remuneration Received by Directors for Concurrent Service as an Employee								Sum of A+B+C+D+E+F+G and Ratio to After-Tax Net Profit (Note 10)		Remuneration Received from Invested Enterprises Other Than Subsidiaries or from the Parent Company (Note 11)
			Base Compensation(A)(Note 2)		Retirement Pay and Pension (B)		Director Profit-Sharing Compensation (C)(Note 3)		Expenditure and Perquisites (D)(Note 4)				Salary, Rewards, and Special Disbursements (E) (Note 5)		Retirement Pay and Pension (F)		Employee Profit-Sharing Compensation (G) (Note 6)						
																	Wholetech		All Consolidated Entities (Note 7)				
			Wholetech	All Consolidated Entities (Note 7)	Wholetech	All Consolidated Entities (Note 7)	Wholetech	All Consolidated Entities Included in the Financial Statements (Note 7)	Wholetech	All Consolidated Entities Included in the Financial Statements (Note 7)	Wholetech	All Consolidated Entities Included in the Financial Statements (Note 7)	Wholetech	All Consolidated Entities Included in the Financial Statements (Note 7)	Wholetech	All Consolidated Entities (Note 7)	Cash Amount	Amount in Stock	Cash Amount	Amount in Stock	Wholetech	All Consolidated Entities Included in the Financial Statements (Note 7)	
Director	Chairperson	Yeong Horng Uen	0	0	0	0	9,658	9,658	138	138	9,796 1.79%	9,796 1.79%	30,833	49,164	108	108	9,271	0	9,271	0	50,008 9.13%	68,339 12.48%	None
	Director	Ching Chuan Hsieh																					
	Director	United Integrated Services Co., Ltd.																					
	Director	United Integrated Services Co., Ltd. Representative: Chun Yuan Hsu																					
	Director	Kuang Jung Tseng																					
Independent Director	Independent Director	Tien Jang Tsao (3)	0	0	0	0	5,795	5,795	216	216	6,011 1.10%	6,011 1.10%	0	0	0	0	0	0	0	0	6,011 1.10%	6,011 1.10%	None
	Independent Director	Tai Ning Yang																					
	Independent Director	Ching-Mei Tsai																					
	Independent Director	Chin-Men Kao (3)																					

1. Please describe the policy, system, standards and structure in place for paying remuneration to Directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the Directors to the amount of remuneration paid: The remuneration of the Independent Directors is det based on the evaluation results of the Directors performance, as well as the degree of participation and contribution to Wholetech's operations, after reviewed by the Remuneration Committee, and resolved by the Board of Directors.
2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by Directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None occurred.
3. Independent Director Tien Jang Tsao's term of office ended on June 19, 2025, and he was re-elected and stepped down. Director Chin-Men Kao was newly appointed as an Independent Director of Wholetech System Hitech Limited at the shareholders' meeting on June 19, 2025.

Remuneration Range Table

Ranges of Remuneration Paid to Each of Wholetech's Directors	Name of Director			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	Wholetech (Note 8)	All Consolidated Entities (Note 9)	Wholetech (Note 8)	All Consolidated Entities (Note 9)
Less than NT$1,000,000	Tien Jang Tsao	Tien Jang Tsao	Tien Jang Tsao	Tien Jang Tsao
NT$1,000,000 ~ NT$1,999,999	Ching Chuan Hsieh, United Integrated Services Co., Ltd., Kuang Jung Tseng, Ching-Mei Tsai, Tai Ning Yang, Chin-Men Kao	Ching Chuan Hsieh, United Integrated Services Co., Ltd., Kuang Jung Tseng, Ching-Mei Tsai, Tai Ning Yang, Chin-Men Kao	United Integrated Services Co., Ltd., Kuang Jung Tseng, Ching-Mei Tsai, Tai Ning Yang, Chin-Men Kao	United Integrated Services Co., Ltd., Kuang Jung Tseng, Ching-Mei Tsai, Tai Ning Yang, Chin-Men Kao
NT$2,000,000 ~ NT$3,499,999	Yeong Horng Uen	Yeong Horng Uen	-	-
NT$3,500,000 ~ NT$4,999,999	-	-	-	-
NT$5,000,000 ~ NT$9,999,999	-	-	-	-
NT$10,000,000 ~ NT$14,999,999	-	-	-	-
NT$15,000,000 ~ NT$29,999,999	-	-	Yeong Horng Uen, Ching Chuan Hsieh	Ching Chuan Hsieh
NT$30,000,000 ~ NT$49,999,999	-	-	-	Yeong Horng Uen
NT$50,000,000 ~ NT$99,999,999	-	-	-	-
NT$100,000,000 and above	-	-	-	-
Total	8 persons	8 persons	8 persons	8 persons

Note 1: The names of Directors shall be listed separately (for Juristic Person shareholders, their names and the name of their representatives shall be listed separately) and the amount of remuneration paid to them shall be disclosed collectively.

Note 2: This refers to Director base compensation in the most recent fiscal year (including Director salary, duty allowances, severance pay, and various rewards and incentives, etc.).

Note 3: The amount of compensation approved by the Board of Directors and distributed to the Directors in the most recent fiscal year.

Note 4: Refers to relevant business execution expenses for directors in the most recent year, including transportation allowances, special expenses, various subsidies, housing, company cars, and other in-kind benefits. Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration.

Note 5: Refers to the compensation received by directors who also serve as employees (including positions such as President, Vice President, other managers, and staff) for the most recent year, including salary, position allowances, severance pay, various bonuses, incentive pay, transportation allowances, special expenses, various subsidies, housing, company cars, and other in-kind benefits. Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2 -- including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a right offering, etc. Should be included in the calculation of remuneration.

Note 6: For Directors concurrently serving as employees (including the President, Vice President, other managerial officers and employees) who receive employee rewards (including shares and cash), the amount of employee

rewards that have been approved by the Board of Directors and are distributed to them in the most recent fiscal year shall be disclosed. If the amount of rewards cannot be estimated, the amount of rewards in the current fiscal year shall be calculated based on the ratio of the amount of rewards distributed in the previous fiscal year.

Note 7: Total remuneration in the various items paid out to the Company's Directors by all companies (including this Company) listed in the consolidated statement shall be disclosed.

Note 8: The name of each Director should be disclosed in the range of remuneration corresponding to the amount of all the remuneration paid to the Director by the Company.

Note 9: Total remuneration in various items paid to every Director of this Company by all companies (including this Company) listed in the consolidated statement shall be disclosed. The name of the Director shall also be disclosed in the respective remuneration range.

Note 10: The after-tax net profit refers to the after-tax net profit in the parent company only or individual financial statement in the most recent year.

Note 11:

a. a. This field should clearly indicate the amount of remuneration received by the Company's Directors from a reinvestment business other than a subsidiary or the parent company (if not, please fill in "none").

b. Where the Company's Directors received relevant remuneration from invested companies other than subsidiaries or the parent company, the remuneration received by the Company's Directors from invested companies other than subsidiaries or the parent company shall be included in the "I" column of the remuneration bracket table with the column name changed to "the parent company and all invested companies."

c. Remuneration refers to the compensation, rewards (including rewards distributed to employees, Directors, and Supervisors) and remuneration related to business expenses that are received by the Company's Directors who serve as Directors, Supervisors or managerial officers at investees other than subsidiaries or the parent company.

∗ The content of compensation disclosed in this table is derived based on a concept different from the concept of income stipulated in the Income Tax Act. The purpose of the table is for the disclosure of information, instead of taxation.

(II) Remuneration of President and Vice President(s)

Unit: NT$ Thousand

Title	Name	Salary (A)(Note 2)		Retirement Pay and Pension (B)		Rewards, and Special Disbursements (C)(Note 3)		Employee Profit-Sharing Compensation (D) (Note 4)				Sum of A+B+C+D and Ratio to Net Income (%)(Note 8)		Remuneration Received from Invested Enterprises Other Than Subsidiaries or from the Parent Company (Note 9)
								Wholetech		All Consolidated Entities (Note 5)				
		Wholetech	All Consolidated Entities (Note 5)	Wholetech	All Consolidated Entities (Note 5)	Wholetech	All Consolidated Entities (Note 5)	Amount in Cash	Amount in Stock	Amount in Cash	Amount in Stock	Wholetech	All Consolidated Entities Included in the Financial Statements	
President	Ching Chuan Hsieh	15,476	19,112	791	791	34,114	38,745	15,167	0	15,167	0	65,548 11.97%	73,815 13.48%	None
Vice President	Wen Chieh Huang													
Vice President	Hui Tsung Chang													
Vice President	Chao Hsun Chiu													
Vice President	Andy Lin													
Vice President	Mars Kuo													
Vice President	Tim Tseng													
Vice President	Novia Hsiao													

Remuneration Range Table

Range of Remuneration Paid to Each of Wholetech's President and Vice President(s)	Names of President and Vice President(s)	
	Wholetech (Note 6)	All Consolidated Entities(Note 7)E
Less than NT$1,000,000		
NT$1,000,000 ~ NT$1,999,999		
NT$2,000,000 ~ NT$3,499,999		
NT$3,500,000 ~ NT$4,999,999	Hui Tsung Chang, Novia Hsiao	Hui Tsung Chang, Novia Hsiao
NT$5,000,000 ~ NT$9,999,999	Wen Chieh Huang, Chao Hsun Chiu, Tim Tseng, Mars Kuo	Wen Chieh Huang, Chao Hsun Chiu, Tim Tseng, Mars Kuo
NT$10,000,000 ~ NT$14,999,999	Andy Lin	Andy Lin
NT$15,000,000 ~ NT$29,999,999	Ching Chuan Hsieh	Ching Chuan Hsieh

Range of Remuneration Paid to Each of Wholetech's President and Vice President(s)	Names of President and Vice President(s)	
	Wholetech (Note 6)	All Consolidated Entities(Note 7)E
NT$30,000,000 ~ NT$49,999,999		
NT$50,000,000 ~ NT$99,999,999		
NT$100,000,000 and above		
Total	8 persons	8 persons

Note 1: The names of the President and Vice President(s) shall be listed separately, and the amount of remuneration paid to them shall be disclosed collectively.

Note 2: This includes salary, duty allowances, and severance pay to the President and vice President(s) in the most recent fiscal year.

Note 3: Refers to the compensation for the most recent year received by the President, Vice President, and other managerial staff who also serve as employees, including salary, position allowances, severance pay, various bonuses, incentive pay, transportation allowances, special expenses, various subsidies, housing, company cars, and other in-kind benefits. Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2 -- including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a right offering, etc. Should be included in the calculation of remuneration.

Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the President and vice President(s) as approved or expected to be approved by the Board of Directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year.

Note 5: The total amount of the remuneration of all the companies (including the Company) in the consolidated report to the President and Vice President(s) of the Company shall be disclosed.

Note 6: The name of each President and Vice President should be disclosed in the range of remuneration corresponding to the amount paid to the President and Vice President by the Company.

Note 7: The total amount of all the remuneration paid to each President and Vice President of the Company by all the companies (including the Company) listed in its consolidated financial statements should be disclosed. The name of each President and Vice President should be disclosed in the range of remuneration corresponding to the total amount mentioned in the preceding sentence.

Note 8: The after-tax net profit refers to the after-tax net profit in the parent company only or individual financial statement in the most recent year.

a. a. This field should clearly specify the amount of remuneration received by the Company's President or Vice Presidents from invested enterprises other than subsidiaries or the parent company (if none, please indicate "none").

b. If a President or Vice President of the Company received remuneration from investees other than subsidiaries of the Company or the parent company, the remuneration received by the President or Vice President of the Company from investees other than subsidiaries of the Company or the parent company shall be included in column E of the Remuneration Range Table and the name of the field shall be changed to "Parent Company and All Investee Companies".

c. Remuneration refers to the rewards, remuneration (including remuneration of employee, Director, Supervisor or manager) and business execution fees received by President and Senior Vice Presidents of the Company who serve as the Directors, Supervisors or managers of the parent company, or of invested entities other than subsidiaries.

＊ The content of compensation disclosed in this table is derived based on a concept different from the concept of income stipulated in the Income Tax Act. The purpose of the table is for the disclosure of information, instead of taxation.

(III) Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers:

Unit: NT$ Thousand

	Title	Name	Amount in Stock (Note 1)	Amount in Cash (Note 1)	Total	Ratio to After-Tax Net Profit (%)
Managerial Officers	President	Ching Chuan Hsieh	-	16,118	16,118	2.94%
	Vice President	Wen Chieh Huang				
	Vice President	Hui Tsung Chang				
	Vice President	Chao Hsun Chiu				
	Vice President	Tim Tseng				
	Vice President	Andy Lin				
	Vice President	Mars Kuo				
	Vice President	Novia Hsiao				
	Assistant General Managers (Note 2)	Qiu Yu				

Note 1: This refers to the amount of employee profit-sharing compensation allocated to managerial officers (including stock and cash) as approved by the Board of Directors for the most recent fiscal year. If the amount cannot be estimated, the proposed allocation for this year shall be calculated based on the proportion of actual allocation in the previous year. "After-tax net profit" refers to the after-tax net profit for the most recent fiscal year; for entities applying International Financial Reporting Standards (IFRS), it refers to the after-tax net profit reported in the standalone or individual financial statements for the most recent fiscal year.

Note 2: Director Qiu Yu will be promoted to Assistant General Manager in June 2025.

(IV) Comparative Analysis of the Total Remuneration Paid to the Company's Directors, Supervisors, President, and Vice Presidents as a Percentage of After-Tax Net Profit in the Standalone and Consolidated Financial Statements Over the Past Two Years, Including the Policy, Standards, and Composition of Remuneration, the Decision-Making Process, and Its Relationship to Business Performance and Future Risks

1. Analysis of the total remuneration paid to the Company's directors, supervisors, president, and vice presidents as a percentage of net income by the Company and all consolidated entities in the most recent two years:

Unit: NT$ Thousand, %

Year	2025		2024	
	Wholetech	All Consolidated Entities	Wholetech	All Consolidated Entities
Net Income	547,754	547,754	495,124	495,124
Remuneration to Directors	15,452	15,452	14,351	14,351
Total Remuneration of Directors to Net Income	2.82%	2.82%	2.90%	2.90%
Remuneration of President and Vice President(s)	65,548	73,815	55,893	63,119
Total Remuneration of President and Vice President(s) to Net Income	11.97%	13.48%	11.29%	12.75%

2. Remuneration policies, standards and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

（1）Directors and Supervisors

A. Remuneration for directors consist of base compensation, retirement pay and pension, directors profit-sharing compensation, and business execution expenses. Additionally, salary expenses recognized as share-based payment under IFRS 2 Share-based Payment including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a right offering, etc. should be included in the calculation of remuneration.

a. Base compensation refers to director salary, duty allowances, severance pay, and various rewards and incentives, etc.

b. Director profit-sharing compensation refers to the amount approved by the Board of Directors for distribution to directors as profit-sharing for the most recent fiscal year.

c. Business execution expenses refers to travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.

B. Remuneration for supervisors consist of base compensation, profit-sharing compensation expenses and perquisites.

a. Supervisor profit-sharing compensation refers to the amount of profit-sharing approved by the Board of Directors for distribution for the most recent fiscal year.
b. Business execution expenses refers to travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.

According to Article 20 of Wholetech's Articles of Incorporation, if Wholetech's annual balancing results in a profit, Wholetech may distribute no more than 2% of the earnings as remuneration for Directors and Supervisors. This determination is based on the evaluation results of the Directors' performance, as well as their degree of participation and contribution to Wholetech's operations. The aforementioned remuneration will be reviewed by the Remuneration Committee, resolved by the Board of Directors, and reported to the Shareholders' Meeting. Therefore, there should be no major future risks.

(2) President and Vice President(s)

A. Remuneration for managerial officers consist of salary, retirement pay and pension, rewards and special disbursements, and employee profit-sharing compensation.

a. Rewards and special disbursements refers to the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation.

b. Salary and bonuses are formulated pursuant to Wholetech's remuneration level assessment principles, comprehensively considering factors such as employee responsibilities, contributions, qualifications, performance, future risks and industry prevailing rates. The aforementioned remuneration will be reviewed by the Remuneration Committee, and resolved by the Board meeting.

B. Remuneration for employees consist of salary, retirement pay and pension, year-end bonuses or employee profit-sharing compensation.

a. Salary refers to basic salary, subsidies, allowances, overtime pay, etc.

b. Year-end bonuses are determined according to Wholetech's annual settlement, and the employee profit-sharing compensation is determined pursuant to the profit distribution plan resolved by the shareholders meeting and regulations for employee remuneration distribution.

According to Article 20 of Wholetech's Article of Incorporation, if Wholetech's annual balancing ends up with a profit, Wholetech shall distribute 8% of the earnings as remuneration for employees, determined

based on the evaluation results of the employees performance, and no less than 20% of the aforementioned employee bonuses shall be distributed to junior-level employees. By using performance evaluation as the basis for salary adjustment, and distributes the employees compensation according to Wholetech's after-tax income pursuant to the proportion stated in Wholetech's Article of Incorporation, there should be no major future risks.

III. Implementation of Corporate Governance:

(I) Operations of the Board of Directors: Information on the number of meetings convened; the attendance rate of each director; an assessment of the objectives and implementation status related to the enhancement of Board functions during the current and previous fiscal years; and any other material matters requiring disclosure.

The number of Board meetings convened in the most recent fiscal year was 6 times(A) and the attendance by the directors was as follows:

Title	Name (Note 1)	No. of Meetings Attended in Person B	No. of Meetings Attended by Proxy	In-Person Attendance Rate (%) B/A(Note 2)	Remark(s)
Chairperson	Yeong Horng Uen	4	1	67%	Re-elected (By-election held on June 19, 2025)
Director	Ching Chuan Hsieh	6	0	100%	Re-elected (By-election held on June 19, 2025)
Director	United Integrated Services Co., Ltd. Chun Yuan Hsu	6	0	100%	Re-elected (By-election held on June 19, 2025)
Director	Kuang Jung Tseng	6	0	100%	Re-elected (By-election held on June 19, 2025)
Independent Director	Tien Jang Tsao	3	0	100%	Former (By-election held on June 19, 2025)
Independent Director	Tai Ning Yang	6	0	100%	Re-elected (By-election held on June 19, 2025)
Independent Director	Ching-Mei Tsai	6	0	100%	Re-elected (By-election held on June 19, 2025)
Independent Director	Chin-Men Kao	3	0	100%	Newly-elected (By-election held on June 19, 2025)

Other information required to be disclosed:

I. If any of the following circumstances exists, specify the Board meeting date, meeting session number, content of the motion(s), the opinions of all the Independent Directors, and the measures taken by Wholetech based on the opinions of the Independent Directors:

(I) Any matter under Article 14-3 of the Securities and Exchange Act: Please refer to Note 3

(II) In addition to the matters referred to above, any dissenting or qualified opinion of an

independent director that is on record or stated in writing with respect to any Board resolution: No independent director expressed any dissenting or qualified opinions at any of the six Board meetings. See Note 3 for details.

II. Disclosure of recusals by directors due to conflicts of interest; specify the director's name, the motion involved, the reason for recusal, and whether the director voted, including the manner of voting:

Date	Name of Director	Content of Proposal/Motion	Cause for Recusal	Voting Participation	Resolutions
2025.01.21	Yeong Horng Uen, Ching Chuan Hsieh	Proposal on 2024 Year-End Bonuses for Managerial Personnel	In conflict with personal interest	Recused from voting	Passed without objection from all attending directors
2025.05.08	Yeong Horng Uen, Ching Chuan Hsieh	1. Proposal on 2024 Remuneration for Directors and Supervisors 2. Proposal on 2024 Salary Adjustment for Managerial Personnel. 3. Proposal on 2024 Employee Remuneration for Managerial Personnel of Wholetech.	In conflict with personal interest	Recused from voting	Passed without objection from all attending directors

III. For a TWSE or TPEx listed company, disclose information including the evaluation cycle and period of the Board of Directors self-evaluations (or peer evaluations) and the evaluation method and content.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Items
Once per year	2025/01/01~2025/12/31	Board of Directors	Self-evaluation on the members of the Board	I.Degree of participation in Wholetech operations. II.Improvement in the quality of decision-making. III.Composition and structure of the Board IV.Election and continuing education of Directors. V.Internal controls.
Once per year	2025/01/01~2025/12/31	Members of the Board	Self-evaluation on the members of the Board	I.Understanding of Wholetech goals and missions. II.Recognition of duties. III.Degree of participation in Wholetech operations. IV.Management of internal relationships and communication. V.Professionalism and continuing education. VI.Internal controls.
Once per year	2025/01/01~2025/12/31	Functional Committee	Self-evaluation of the Committee Member	I.Degree of participation in Wholetech operations. II.Recognition of duties. III.Improvement in the quality of decision-making. IV.Composition and election of members. V.Internal controls.

IV. Evaluation of the objectives for strengthening the functions of the Board in the current and previous fiscal years (e.g., establishing an audit committee, enhancing information transparency, etc.) and the progress of their implementation:

(I)Enhanced the functionality of the Board

The Company amended its Articles of Incorporation at the 2005 shareholders' meeting to stipulate the purchase of directors' liability insurance, with supervisors being allowed to do the same. Since August 2006, the Company has continuously purchased directors' and supervisors'

liability insurance on an annual basis to reduce the risk of lawsuits from shareholders or other stakeholders arising from the performance of their duties. In addition, the Company has actively arranged for its directors to participate in corporate governance continuing education courses organized by institutions designated under the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE and TPEx Listed Companies" during their terms. In 2025, all directors successfully completed the required hours of continuing education as outlined in the same guidelines. In June 2022, the Company conducted a comprehensive re-election of directors and established an audit committee to replace the supervisory system.

(II)Improved information transparency

All financial statements of Wholetech and its affiliates are attested regularly by Deloitte Taiwan. Information required to be disclosed by laws, has been completed correctly and in a timely manner, and dedicated personnel has been designated to be responsible for company's information gathering and disclosure, and a spokesperson system has been established, to ensure that all important information can be disclosed in a timely and appropriate manner. Wholetech has also designated personnel to be in-charge of setting up a company website to disclose financial and business conditions, and are able to be linked to the MOPS for shareholders and stakeholders to refer to as needed.

(III)Internal procedures for handling material information

1. Wholetech has prescribed Procedures for Handling the Disclosure of Material Inside Information in the management measures of the internal control system, and has established a dedicated unit responsible for handling internal material information, which has been approved by the Board meeting.
2. Wholetech conducted educational publicity regarding material inside information handling procedures and related regulations for directors, supervisors, managerial personnel and employees at March 11, 2025 and December 31, 2025, to prevent violation of regulations regarding insider trading.

(IV)Wholetech believes that a well-functioning and efficient Board of Directors will be the foundation of effective and functional corporate governance, therefore, Wholetech has established the Audit Committee and Remuneration Committee, to assist the Board in discharging its responsibilities.

Note 1: If the directors and supervisors are juristic person shareholders, the names of such juristic person shareholders and their representatives shall be disclosed.

Note 2:

(1) Where a Director Supervisor resigns before the end of the fiscal year, the Remark column shall be filled with the Independent Director's resignation date, whereas his/her percentage of attendance in person (%) shall be calculated based on the number of meetings held by the Board of Directors and the actual number of meetings attended during his/her term of office.

(2) If any by-election for directors or supervisors was held before the end of the fiscal year, the names of the new and old directors and supervisors should be filled in the table, with a note stating whether the director or supervisor left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of Board meetings held and the number attended in person during the period of each such person's actual time in office.

Note 3: No Independent Director expressed any dissenting or qualified opinions at any of the six Board meeting

Date	Session	Content of Proposal/Motion	Opinions of All the Independent Directors	Measures Taken by Wholetech Based on the Opinions of Independent Directors
2025.01.21	2025/1	I. Approval of Proposals Approved in the 1st Remuneration Committee Meeting of 2025, Submitted for Board Approval II. Proposal to Conduct a Cash Capital Increase for Wholetech GmbH, Submitted for Resolution III. Proposal for Wholetech to Issue a Support Letter for WTC Japan's Application for a Bank Credit Facility, Submitted for Discussion	Agreed	Approved as proposed
2025.03.11	2025/2	I. Approval of Proposals from the 1st Remuneration Committee Meeting of 2025, Submitted for Approval II. Approval of the 2024 Business Report and Financial Statements, Submitted for Review III. Discussion on the 2025 Business Goals and Budget Proposal IV. Discussion on the Proposal for Distribution of 2024 Earnings V. Discussion on the Proposal to Distribute Cash Dividends from Capital Surplus VI. Proposal to Revise Credit Lines (Including Export Loan and Forward Foreign Exchange Transaction Limits), Submitted for Review VII. Discussion on the Assessment of Independence and Competency of the Company's CPA and Audit Fees Proposal VIII. Discussion on the 2024 Statement on Internal Control IX. Proposal to Revise the Internal Audit System of the Company, Submitted for Discussion X. Proposal to Revise the Article of Incorporation of the Company, Submitted for Discussion XI. Proposal for the Comprehensive Election of the Board of Directors, Submitted for Discussion. XII. Proposal for the Nomination and Review of Directors and Independent Directors, Submitted for Discussion. XIII. Discussion on Lifting the Non-Compete Restrictions on the New Directors and Their Representatives XIV. Proposal for Drafting the Time, Venue, Agenda, Book Closure Period, and Period for Accepting Shareholder Proposals for the 2025 Shareholders' Meeting, Submitted for Discussion and Resolution	Agreed	Approved as proposed
2025.05.08	2025/3	I. Approval of Proposals from the 2nd Remuneration Committee Meeting of 2025, Submitted for Approval II. Approval of the 2025 Q1 Consolidated Financial Report, Submitted for Review. III. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Export Loan Limits) in Response to Business Needs, Submitted for Review	Agreed	Approved as proposed
2025.06.19	2025/4	I. Proposal for the Reappointment of Committee Members for the Sixth Remuneration Committee, Submitted for Discussion. II. Proposal for the Reappointment of Committee Members for the Second Audit Committee of Wholetech, Submitted for Discussion. III. Proposal to Conduct a Cash Capital Increase for Wholetech Holdings, LLC, Submitted for Resolution.	Agreed	Approved as proposed
2025/8/7	2025/5	I. Approval of the 2025 Q2 Consolidated Financial Report, Submitted for Review. II. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd. and Wholetech Group (Shanghai) Trading	Agreed	Approved as proposed

		Co., Ltd., Including Joint and Several Liability for the Debts; Approved by the Audit Committee, Submitted for Review III. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Guarantee Limits) in Response to Business Needs, Submitted for Ratification and Review IV. Proposal for Wholetech to Issue a Support Letter for WTC Japan's Application for a Bank Credit Facility, Submitted for Ratification. V. The Wholetech "Sustainability Report" has been completed, submitted for discussion.		
2025/11/11	2025/6	I. Approval of the 2025 Q3 Consolidated Financial Report, Submitted for Review. II. Discussion on the Renewal of Directors and Key Personnel Liability Insurance, Expiring on September 2, 2025, Submitted for Discussion. III. Discussion on the 2026 Internal Audit Plan, Submitted for Discussion. IV. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Guarantee Limits) in Response to Business Needs, Submitted for Ratification and Review V. Proposal to Revise Certain Provisions of the Company's "Corporate Governance Best Practice Principles" and Introduce an "Enterprise Value Enhancement Plan," Submitted for Discussion. VI. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd., Wholetech Group (Shanghai) Trading Co., Ltd., and Wholetech System Hitech USA, Inc., Including Assumption of Joint and Several Liability; Approved by the Audit Committee, Submitted for Review	Agreed	Approved as proposed

(II) Operations of the Audit Committee:

The Audit Committee of the Company has been established on June 16, 2022. The Audit Committee is composed of all independent directors. In 2025, the Audit Committee held 4 meetings, and in 2026, as of the date of the Annual Report printing, it has held 1 meeting. The Audit Committee has held a total of 15 meetings

Title	Name	No. of Meetings Attended in Person (B)	No. of Meetings Attended by Proxy	In-Person Attendance Rate (%) (B/A)(Note)	Remark(s)
Convener	Tien Jang Tsao	2	0	100%	Former (By-election held on June 19, 2025, Audit Committee)
Convener	Ching-Mei Tsai	5	0	100%	Re-elected (By-election held on June 19, 2025, Audit Committee)
Committee member	Tai Ning Yang	5	0	100%	Re-elected (By-election held on June 19, 2025, Audit Committee)
Committee member	Chin-Men Kao	3	0	100%	Newly appointed (By-election held on June 19, 2025, Audit Committee)

Other information required to be disclosed:

I. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the Independent Directors, the outcomes of audit committee resolutions, and the measures taken by Wholetech based on the opinions of the audit committee:

(I) Any matter under Article 14-5 of the Securities and Exchange Act: Please refer to Operations of the Audit Committee in 2025 and 2026 up to the publication date on the next page.

(II) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the Board of Directors: None.

II. Implementation of recusals of Independent Directors with respect to any motions with which they may have a conflict of interest: specify the Independent Director's name, the content of the motion, the cause for recusal, and whether and how the Independent Director voted: None.

III. Communication between the Independent Directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of Wholetech's finances and business and the method(s) and outcomes of the communication.):

(I) The internal auditors regularly report to the members of the Audit Committee on the annual audit plan, internal assessment results of internal control, and the implementation of completed audit business, then communicate on deficiencies found in the inspections, and put forward the findings and discussion opinions to the Board meeting.

(II) CPAs shall attend the Audit Committee meeting at least once per year, and present the results of annual audit.

(III) Other: Should the urgency of the matter require it, or the Independent Directors, chief internal auditors and CPAs deem necessary, ad hoc meetings may be held outside of the regular reporting.

Operations of the Audit Committee in 2025 and 2026 up to the publication date of the Annual Report:

Date	Session	Content of Proposal/Motion	Opinions of All the Committee Members	Measures Taken by Wholetech Based on the Opinions of the Committee Members
2025.03.11	2025/1	I. Proposal for the Discussion of the 2024 Business Report and Financial Statements, Submitted for Discussion II. Discussion on the Proposal for Distribution of 2024 Earnings III. Discussion on the Proposal to Distribute Cash Dividends from Capital Surplus IV. Discussion on the 2024 Statement on Internal Control V. Discussion on the Assessment of Independence and Competency of the Company's CPA and Audit Fees Proposal VI. Proposal to Revise the Internal Audit System of the Company, Submitted for Discussion	Agreed	Approved as proposed
2025.05.08	2025/2	I. Approval of the 2025 Q1 Consolidated Financial Report, Submitted for Review.	Agreed	Approved as proposed
2025/8/7	2025/3	I. Approval of the 2025 Q2 Consolidated Financial Report, Submitted for Review. II. Proposal to Establish General Principles for the Company's Pre-Approval of Non-Assurance Services Policy, Submitted for Discussion III. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd. and Wholetech Group (Shanghai) Trading Co., Ltd., Including Joint and Several Liability for the Debts, Submitted for Review	Agreed	Approved as proposed
2025/11/11	2025/4	I. Approval of the 2025 Q3 Consolidated Financial Report, Submitted for Review. II. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd., Wholetech Group (Shanghai) Trading Co., Ltd., and Wholetech System Hitech USA, Inc., Including Assumption of Joint and Several Liability, Submitted for Review III. Discussion on the 2026 Internal Audit Plan, Submitted for Discussion. IV. Proposal to Revise Certain Provisions of the Company's "Corporate Governance Best Practice Principles" and Introduce an "Enterprise Value Enhancement Plan," Submitted for Discussion.	Agreed	Approved as proposed
2026.03.10	2026/1	I. Proposal for the Discussion of the 2025 Business Report and Financial Statements, Submitted for Discussion. II. Discussion on the Proposal for Distribution of 2025 Earnings III. Discussion on the 2025 Statement on Internal Control IV. Discussion on the Assessment of Independence and Competency of the Company's CPA and Audit Fees Proposal	Agreed	Approved as proposed

(III) Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the Reasons.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
I. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	✓		Wholetech has prescribed the Corporate Governance Best-Practice Principle based on the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Wholetech's actual operation conditions. The information has been disclosed on Wholetech's website and MOPS for inquiries.	No significant deviation was found.
II. Shareholding Structure and Shareholders Rights (I) Has the Company established internal operating procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly? (II) Does the Company maintain a list of major shareholders who have actual control over the Company and persons who have ultimate control over the major shareholders? (III) Has the Company established and implemented risk control and firewall mechanisms among its affiliated companies? (IV) Has the Company formulated internal regulations that prohibit insiders of the Company from trading securities utilizing	✓ ✓ ✓ ✓		(I) To safeguard shareholders' rights, the Company handles shareholder suggestions or disputes through designated personnel such as the spokesperson, vice spokesperson, shares affairs, and legal officers. Additionally, the Company's website has established a stakeholder section where shareholders can consult dedicated contact points for various issues. (II) Most of the Company's current major shareholders are members of the management team or professionals. The Company can readily access the list of major shareholders who have actual control over the Company. Through interactions, the Company strives to build good relationships to ensure the stability of management rights. Wholetech reports the shareholdings of directors, supervisors and major shareholders on a monthly basis, pursuant to the provisions of the Securities and Exchange Act. (III) Wholetech has prescribed Regulations Governing the Affiliated Companies, Regulations Governing Transactions with Related Parties, Specified Company, and Affiliated Companies, in Wholetech's internal control system, and implemented them accordingly. (IV) Wholetech has prescribed the Code of Conduct and Ethics, strictly regulates that all unpublished information of Wholetech shall remain confidential. In addition, Wholetech has prescribed the Procedures for Handling the Disclosure of Material Inside	No significant deviation was found.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
undisclosed information in the market?			Information, stating the regulations and norms against insider trading, and has fully disclosed to all insiders and employees on March 11, 2025 and December 31, 2025.	
III. Composition and Responsibilities of the Board of Directors (I) Has the Board developed, and does it implement, a diversity policy and specific management goals?	✓		(I) The members of the Company's Board of Directors are diversified. During the selection process, the Company fully considers the necessary knowledge, expertise, and industry experience required for performing their duties, in accordance with the "Corporate Governance Best-Practice Principles" established by the Company. This ensures the effective implementation of the Board's diversification policy as previously described. In the 2025 Shareholders' Meeting, the Company fully re-elected its directors and independent directors, totaling seven seats. Although the number of directors of different genders has not yet reached one-third (or more) of the total board seats, it meets the requirement of having at least one director of a different gender (Ms. Ching-Mei Tsai). The percentage of professionals with industry knowledge has exceeded 50%.	No significant deviation was found.
(II) In addition to the legally-required	✓		(II) The Company has established the "Remuneration Committee" to operate independently	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
Remuneration Committee and Audit Committee, has the Company voluntarily established other functional committees?			in accordance with the law, and the "Audit Committee" was established after the Shareholders' Meeting in June 2022. The establishment of other functional committees will be aligned with the needs of corporate governance and operational development.	
(III) Does the Company formulate the performance evaluation methods for the Board of Directors, conduct performance evaluations annually and regularly, and report the results of the performance evaluations to the Board of Directors, and use them as a reference for individual directors' remuneration and nomination and re-appointment?	✓		(III) The Company has established the "Regulations Evaluating the Board's Performance," stipulating that the Board should conduct at least one internal performance evaluation annually. The internal evaluation period for the Board should occur at the end of each fiscal year, with the performance evaluation for the current year being carried out accordingly. The measurement items for performance evaluation of the Board of Directors of the Company include the following five aspects: I. Degree of participation in Wholetech operations. II. Improvement in the quality of decision-making. III. Composition and structure of the Board IV. Election and continuing education of Directors. V. Internal controls. The performance evaluation scope of the Board members is as follows: I. Understanding of Wholetech goals and missions. II. Recognition of duties. III. Degree of participation in Wholetech operations. IV. Management of internal relationships and communication. V. Professionalism and continuing education. VI. Internal controls. The performance evaluation scope of the functional committees is as follows: I. Degree of participation in Wholetech operations.	

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>(IV) Does the Company regularly implement assessments on the independence of CPAs?</td><td>✓</td><td></td><td>II. Recognition of duties.
III. Improvement in the quality of decision-making.
IV. Composition and election of members.
V. Internal controls.
Wholetech issues an assessment questionnaire for Board self-assessments, Board member self-assessment, and functional committee self-assessment. The results of the 2025 evaluation of the Board's performance have been submitted to the Board meeting on March 10, 2026.

The evaluation result for 2025 is as follows:
<table><tr><th>Evaluation Result for the Board of Directors</th><th>Evaluation Result for the Board Members</th><th>Evaluation Result for the Remuneration Committee Members</th><th>Evaluation Result for the Audit Committee Members</th></tr><tr><td>4.90~5.00</td><td>4.90~5.00</td><td>5.00</td><td>5.00</td></tr></table>The overall evaluation results were excellent, with a score of 4.93 in the dimension of the "degree of participation in Wholetech operations" by the Board of Directors and Board members, primarily due to the need to increase attendance rates at Board and Shareholders' meetings. The 2025 evaluation results showed that Board members had a positive assessment regarding the operational efficiency of all evaluation indicators.
The Board of Directors shall adopt the results above as future reference for selecting or nominating directors, to effectively implement the corporate governance and improve the directors participation and communication.
(IV) The Company requires Deloitte Taiwan to issue an "Independence Declaration" by the certifying CPAs. In accordance with the "Audit Quality Indicators (AQI) Disclosure</td><td></td></tr>
</table>

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
			Framework and Template" released by the Financial Supervisory Commission, Deloitte Taiwan also provides evaluation reports on the "Firm-Level Audit Quality Indicators" and the "Engagement-Level Audit Quality Indicators." The firm and its signing CPAs demonstrated performance above the industry average in indicators such as audit experience and audit engagement. During the audit process, digital technologies were utilized to enhance audit efficiency and ensure audit quality. Based on the Audit Quality Indicators (AQI) assessment report, the Company conducted a review of the auditor's independence requirements, the operation of independence, and overall competency. Evaluation results: The CPAs have no financial interests or business relationships with the Company other than the fees for certification and tax matters. Accountants Tsai Mei Chen and Chang Ya Yun have no circumstances affecting their independence and suitability. On March 10, 2026, the Board of Directors discussed and approved the evaluation of the certifying CPAs' independence and suitability, confirming that they meet the Company's independence assessment standards (Note 1) and are well-qualified to serve as the Company's certifying CPAs.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
IV. Has the TWSE/TPEx listed Company designated an appropriate number of qualified corporate governance personnel and appointed a corporate governance officer responsible for matters related to corporate governance (including but not limited to providing Directors and Supervisors with the necessary information for operation, assisting Directors and Supervisors in following regulations, handling matters related to Board meetings and the shareholders' meetings in accordance with the regulations, preparing minutes for Board meetings and the shareholders' meetings, etc.)?	✓		Wholetech has prescribed the Corporate Governance Best-Practice Principle, and has disclosed the related information on Wholetech's website and MOPS for inquiries. Wholetech continues to follow up on the latest amendment of relevant laws and regulations on corporate governance, and currently appointed the financial department to be responsible for relevant matters, including providing information necessary for Directors and Supervisors to perform their duties, aiding Directors and Supervisors in complying with laws and regulations, organizing Board meetings and annual general meetings of shareholders as required by law, updating Wholetech Registration Form, and compiling minutes of Board meetings and annual general meetings. Wholetech has appointed a chief corporate governance officer in May 2023.	No significant deviation was found.
V. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders questions and concerns on important corporate social responsibility issues?	✓		Wholetech has a clear division of functions and responsibilities for each department, with an internal control system implemented effectively. The relationship between Wholetech and suppliers, customers, banks, investors and other stakeholders remains harmonious. Wholetech has established appropriate and smooth communication channels, as well as established the Stakeholder Area on Wholetech's website, ensuring channels for employees, shareholders and stakeholders to communicate with related personnel. Please refer to Note 2 for details regarding stakeholder concerns and corresponding response measures.	No significant deviation was found.
VI. Has the Company commissioned a professional shareholder services agency to	✓		Wholetech designates Capital Securities Corp. to deal with shareholder affairs. The designated services agent is not an Affiliated Company as defined in the Article 369-2 of the	No significant deviation was found.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
handle shareholders' meetings and other relevant affairs?			Company Act.	
VII. Information Disclosure				No significant deviation was found.
(I) Has the Company established a website to disclose information on financial operations and corporate governance?	✓		(I) The Company's corporate website (https://www.wholetech.com.tw) regularly or irregularly discloses various financial, business, and corporate governance information on the Market Observation Post System as required.	
(II) Has the Company adopted other means of information disclosure (such as establishing a website in English, appointing specific personnel to collect and disclose Company information, implementing a spokesperson system, and disclosing the process of investor conferences on the Company's website)?	✓		(II) The Company's website is available in both Chinese and English. Wholetech has designated personnel to handle the collection and disclosure of information. To ensure timely and appropriate disclosure of information that may affect the decision-making of shareholders and stakeholders, Wholetech has appointed a spokesperson and deputy spokesperson who either have a comprehensive understanding of the Company's financial and business operations or are capable of coordinating information from various departments, thereby ensuring unified and consistent external communications. Information related to the Company's investor conferences is available in the Investor Relations Area of the Company's website.	
(III) Does the Company publish and report its annual financial statement within two months after the end of the fiscal year, and publish and report its financial statements for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?		✓	(III) Wholetech currently reports and announces financial statements pursuant to laws, and announces and reports annual financial statements or quarterly financial statements in advance. Depending on Wholetech's plans and needs, adjustments may be made in the future.	
VIII. Has the Company provided important information to better understand the state of corporate governance (including but not	✓		(I) Employee rights: 1. To promote labor-management harmony, enhance employee cohesion, and care for employee welfare, the Company, in addition to labor and national health insurance,	No significant deviation was found.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, progress of training of Directors and Supervisors, risk management policy, and implementation of risk impact standards, implementation of customer policies, and the Company's purchase of liability insurance for its Directors and Supervisors)?			has established an Employee Welfare Committee. This committee implements various employee welfare measures, including health check-ups, employee travel, outdoor activities, and year-end parties. It also facilitates communication between labor and management. 2. Wholetech has prescribed the Regulations of Employees Retirement pursuant to provisions of the Labor Standards Act, and established the Supervisory Committee of Labor Retirement Reserve, to be responsible for allocating employee retirement reserves pursuant to laws and regulations. 3. To enhance employees' professional skills and knowledge, the Company organizes various internal workshops and training programs. It also provides external training opportunities and funding, such as pre-employment training for new hires, 12 to 24 hours of annual training courses for current employees, and development programs for management trainees. Through both work and training, the Company aims to support individual career planning while achieving overall corporate growth. 4. Wholetech has established a dedicated mailbox for employee suggestions, to ensure that employees suggestions are taken seriously and communicated effectively. 5. Please refer to "5. Labor Relations" of this Annual Report for detailed information. (II) Employee wellness: 1. Wholetech provides employees with an excellent working environment and reasonable welfare measures. While stabilizing employees work and living security, Wholetech creates common goal and operation performance through conscientious management, and further shares the profit with employees. 2. Please refer to "5. Labor Relations" of this Annual Report for detailed information. (III) Investor relations:	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
			Wholetech provides detailed information regarding Wholetech's operation and spokesperson's contact, in the Investor Area section of Wholetech's website, ensuring that shareholders have a channel to communicate with Wholetech. (IV) Supplier relations: Wholetech adheres to the principle of mutual prosperity and coexistence, maintaining strong and cooperative relationships with suppliers and stakeholders. The Company provides effective communication channels and timely information exchange, aiming to build long-term partnerships and a sustainable business model. Under the Company's internal control system for the procurement cycle, the Materials Department is required to establish a "Supplier Information Sheet." Suppliers are regularly evaluated in accordance with the assessment procedures, serving as the basis for selecting business partners. A contractors' coordination meeting is held quarterly to maintain open lines of communication with suppliers and to ensure interactions are conducted in accordance with the principle of integrity. In addition, all contractors have signed a Commitment to the Code of Conduct for Contractors. (V) Rights of stakeholders: The Company maintains open channels of communication with stakeholders and is committed to respecting and protecting their legitimate rights and interests. In the event that a stakeholder's lawful rights are infringed, the Company will handle the matter appropriately and in good faith. (VI) Directors and supervisors continuing education records: Wholetech's directors and supervisors are required to participate in continuing education courses (Note 3) covering topics related to corporate governance, held by designated institutions listed in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies."	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
			(VII) The implementation of risk management policies and risk evaluation measures: Wholetech attaches great importance to risk management, implements various risk management policies pursuant to relevant regulations, and appoints internal auditors to ensure the implementation of related policies and its compliance with the laws. The risk management department organizes education and training programs on workplace safety and risk management issues on a weekly basis. Please refer to Labor Relations of this Annual Report for detailed information. (VIII) The implementation of customer relations policies: Wholetech has established written measures for customer relations, such as Procedures for Handling Customer Complaints and Procedures for Conducting Customer Satisfaction Survey, etc., and assigns appropriate personnel to serve as customers personal business assistants and service personnel, striving to handle customer complaints as quickly as possible, to ensure timely response to customer needs. (IX) Purchase of liability insurance for directors and supervisors: Wholetech has purchased Directors & Officers Liability Insurance for all directors, supervisors, and managerial officers to reduce and disperse the risk of significant damages to the Company and shareholders caused by the errors or negligence of directors and supervisors. The insurance status was reported at the board meeting on November 11, 2025, and disclosed on the Market Observation Post System (MOPS). (X) Others: 1. The Company has received several international quality certifications, including the SEMI S2/S8 certification for gas cabinets, ISO 9001 quality certification, and ISO 45001 occupational health and safety certification. 2. In addition to quality assurance, Wholetech aims to enhance customer satisfaction. Over the years, we have consistently received customer appreciation certificates,	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
			excellence awards, and other recognitions from clients such as TSMC, and others. By December 31, 2025, we have been honored with the following customer awards: (1) TSMC's Fab 6 group recognition, Fab 22 for excellent installation progress, Fab 15 for outstanding engineering quality and exemplary safety and health management, as well as TSMC's North, Central, and South regions awarded Wholetech the 2025 Excellent Contractor Trophy, in recognition of the Company's efforts and contributions to plant safety. (2) TSMC's Fab 6, Fab 14, Fab 15, Fab 18, Fab 22, AP2, AP5, AP6, AP7, AP8, and others awarded Wholetech the 2025 Excellent Supervisor/Safety/QC Certificates, in recognition of the Company's efforts and contributions to plant safety. The Company also commended the personnel responsible for executing the projects by awarding them with recognition and bonuses to affirm and encourage their efforts. (3) Received a certificate of appreciation from TSMC Fab 15A: Recognizing Wholetech's execution team's excellent quality and proactive interaction in the AMHS installation work. (4) Received TSMC's "Hookup Outstanding Contractor Performance Award": Special thanks to Wholetech for its outstanding contributions to the installation project at Zhunan Plant's Advanced Packaging Section 2. 3. Succession planning for the Company's board members and key management: The Company's President is a professional manager and has served as both President and Director of the Company for many years. The President has gained recognition for their ability to manage customer relationships and business operations, and possesses sufficient capability for succession in the future. Key management levels are structured in a hierarchical manner, not limited to just a	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
			few senior executives. Department heads must have deputies, and these deputies are cultivated to become successors for senior management positions in each department. Through job rotation, training, and skill development—utilizing education and training, self-learning, and work experience—along with the Company's performance appraisal system, potential successors are assessed and reviewed for future development and succession. In response to the Group's development, the Company not only focuses on retaining talent but also actively recruits outstanding professionals from outside. The Company continues to cultivate mid-to-senior level managers, providing timely opportunities for overseas assignments and job rotations to develop well-rounded talents, with the goal of strengthening the future management team.	

IX. Improvements made in the most recent fiscal year in response to the results of corporate governance evaluation conducted by the Corporate Governance Center of the Taiwan Stock Exchange Corporation, and improvement measures and plans for items yet to be improved: (If the Company was not included among the companies evaluated for the given recent year, this item does not need to be completed.)

Anticipated improvements:

1. The continuous improvement of the Company's internal regulations on its website and the specific implementation details for 2025.
   （1）Internal operations need to further stipulate that Directors must be notified 30/15 days in advance of financial statement announcements.
   （2）The execution of insider trading prevention management should disclose the topics, hours, and participation numbers of the awareness training courses: This year, relevant educational training was conducted for current board members on March 11, 2025, and for managers and employees on December 31, 2025.
2. Disclosures should include direct emissions (Scope 1, emissions from sources owned or controlled by the Company) and indirect energy emissions (Scope 2, emissions that are generated from use of electricity, heat, or steam).
3. Disclosures should also include the total weight of hazardous and non-hazardous waste (if not in the manufacturing sector, this can be undifferentiated and explained according to industry characteristics).
4. The supplier management policy should clearly state the implementation status of the supplier management policy and related regulations, such as self-evaluation, guidance or

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary Description	
education, and performance evaluations of suppliers. 5. Measures adopted to address community risks or opportunities (e.g., allocating resources or through business activities, cultural activities, donations, corporate volunteer services, or other public welfare professional services to address social/environmental issues in the local community, promote community development, or appropriately employ local manpower to enhance community recognition). Wholetech will continue to maintain effective corporate governance mechanisms at all operational levels, implement transparent information disclosure and enhance shareholders rights in the future.				

Note 1: Independence assessment of the CPA(s)

Evaluation Item	Evaluation Result	Independent
1. Audit team members, their spouse and their dependent relatives has no direct or significant indirect financial interest relationship with Wholetech.	Yes	Yes
2. Audit team members, their spouse and their dependent relatives has no commission relationship with Wholetech, its Directors, Supervisors or managerial officers, that may affect their independence.	Yes	Yes
3. Audit team members, their spouse and their dependent relatives have not served as Directors, Supervisors, managerial officers or positions that have significant influence on audit work in Wholetech during the audit period.	Yes	Yes
4. Audit team members are not spouse, lineal relatives by blood, lineal relatives by marriage or collateral relatives by blood within the second degree of relationship with Wholetech's Directors, Supervisors or managerial officers.	Yes	Yes
5. Audit team members have not accepted any gifts of great value or gifts (the value of which does not exceeded General Social Etiquette Standards) from Wholetech, its Directors, Supervisors, managerial officers or major shareholders.	Yes	Yes
6. Audit team members have implemented the necessary independence assurance/recusals with respect to any motions with which they may have a conflict of interest, and no violations of independence or unresolved conflicts of interest were found.	Yes	Yes

Note 2: Information on stakeholders, major issue of concern, communication channels and response measures

Stakeholders	Major Issue of Concern	Company's Responsibilities	Communication Channels and Response Measures
Employees	1. Benefit plans 2. Assessment mechanism 3. Labor Relations 4. Occupational health and safety 5. Education and training 6. Diversity and equality 7. Grievance mechanism 8. Discrimination-free 9. Forced labor 10. Environmental regulations	Under the premise of complying with regulations, it is the Company's responsibility to create a favorable employment environment for employees and treat each employee fairly and reasonably. In terms of execution, the Company strictly adheres to environmental safety and labor regulations.	Intranet, internal e-mail announcement, weekly meeting: irregular announcement regarding employee welfare-related matters (medical checkups, annual travel, etc.), information regarding the Welfare Committee, major operating information, education and training courses, annual performance management operations, etc.
Customers	1. Products and regulations 2. Customer protection and communication 3. Quality of services 4. privacy	Providing customers with diversified communication channels: 24-hour customer service on-call, customer complaint hotline, customer satisfaction surveys, and email to meet customer needs.	Customers can contact the relevant business unit through the Customer Service section on the Company's website. https://www.wholetech.com.tw/location.php
Suppliers	1. Raw materials 2. Supplier management 3. Environmental regulations 4. Payment procedures	Wholetech has established supplier management policies and abides by the contracts signed with suppliers. Briefing sessions with related suppliers will be conducted before the opening of bids, should Wholetech deem necessary according to business needs.	All purchase orders have stated the rejection of gift money and gifts, as well as the reporting hotline for any dishonest behaviors (Audit hotline 03-5228823 ext. 1820). Mr. Lu from the Materials Department: andy.lu@wholetech.com.tw
Shareholders and investors	1. Corporate governance 2. Sustainable development 3. Risk management 4. Operation performance	Discloses real-time major news, financial statements, information regarding shareholders meeting, etc. on the MOPS.	Wholetech has assigned a spokesperson and deputy spokesperson, to act as the channels for shareholders and stakeholders to communicate with Wholetech. Spokesperson Novia Hsiao: novia.hsiao@wholetech.com.tw Stock affair: Novia Hsiao, reachable at novia.hsiao@wholetech.com.tw
Social organizations and community residents	1. Public image 2. Community welfare 3. Industry-academia collaboration	Actively participates in community activities, establishes industry-academia collaboration with local universities, cultivates talents and fulfills social responsibilities.	Wholetech's General Affairs Department participated in and assisted neighborhood activities from time to time, as well as undertaking the responsibility of maintaining the public environment.

Note 3: Directors and supervisors continuing education records:

Title	Name	Date of Appointment	Education Date	Organizer	Course	Hours	In Compliance with the Regulations
Director	Yeong Horng Uen	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
Director	Ching Chuan Hsieh	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
Director	Chun Yuan Hsu	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
Director	Kuang Jung Tseng	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
Independent Director	Tai Ning Yang	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
Independent Director	Ching-Mei Tsai	2025/06/19	2025/11/13	Taiwan Corporate Governance Association (TCGA)	Identification of Non-compliance with Business Norms by Insiders and the Application of Business Judgement Rules within the Company	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
			2025/08/13	Taiwan Corporate Governance Association (TCGA)	How do directors and supervisors review internal controls and internal audits?	3	Yes
Independent Director	Chin-Men Kao	2025/06/19	2025/11/28	Taiwan Investor Relations Institute	Breaking the Labor Bottleneck! Key Pathways to Digital Transformation	3	Yes
			2025/10/30	Taiwan Investor Relations Institute	Latest Trends in Corporate Governance Sustainability	3	Yes
			2025/08/08	Taiwan Corporate Governance Association (TCGA)	Basic Legal Concepts for TWSE/TPEx-Listed Companies	3	Yes

(IV) If the Company Has a Remuneration Committee in Place, the Composition and Operation of Such a Committee Shall Be Disclosed.

To enhance the performance in corporate governance and assist the Board in discharging its responsibilities relating to Wholetech's compensation and benefits policies, plans and programs, and the evaluation of the Directors and managerial officers compensation, Wholetech has established the Remuneration Committee on November 11, 2011 and completed the Organizational Regulations of the Remuneration Committee (hereinafter referred to as the Regulations).

1. Composition of the Remuneration Committee (hereinafter referred to as the Committee):

   The Committee members shall be appointed by resolution of the Board pursuant to Article 3 of the Regulations, and consists of three members, one of whom shall serve as the convener. The term of the Committee members shall end at the same time as that of the Board that appointed the Committee. Please refer to Wholetech's website for details of the Regulations.

Information on Remuneration Committee Members

Capacity (Note 1) / Qualification (Note 1) Name		Professional Qualification and Experience (Note 2)	Independence Status (Note 3)	No. of Other Public Companies with Remuneration Committee Role
Independent Director (Convener)	Ching-Mei Tsai	Refer to page 15 for information regarding directors' professional qualifications and independent director independence disclosures.	Refer to page 15 for information regarding directors' professional qualifications and independent director independence disclosures.	1
Independent Director	Tai Ning Yang			1
Independent Director	Chin-Men Kao			None

Note 1: On the form, please specify the relevant years of service, professional qualifications, experience, and independence of the members of the Remuneration Committee. For independent directors, the Company may add a note for referring to Table 1, Information on Directors and Supervisors (I), on page OO. For Capacity, please specify whether the member is an independent director or other (if the member is the convener, please note that fact).

Note 2: Professional qualifications and experience: Specify the qualifications and experience of each member of the Remuneration Committee.

Note 3: Status of independence: Specify the status of independence of the members of the Remuneration Committee, including but not limited to whether they, their spouses, and relatives within second degree of kinship are serving as Directors, Supervisors, or employees of the Company or its affiliated companies; the number of shares held and shareholding percentage by the members, spouses, and relatives within second degree of consanguineous relationship (or held in the names of other persons); whether the member is a Director, Supervisor, or employee of a company that has a specific relationship with the Company (refer to the provisions of Article 6, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); and the amount of remuneration received for providing business, legal, financial, accounting, and other services to the Company or its affiliates in the last two years.

Note 4: For method of disclosure, please refer to the best practice examples presented on the website of Taiwan Stock Exchange Corporate Governance Center.

2. Responsibilities of the Committee:

   The Committee shall bound to the following duties with the care of a good administrator pursuant to Article 4 of the Regulations, and shall submit its recommendations for resolution by the Board,

   (1) Prescribe and periodically review the performance assessment and remuneration policy, system, standards, and structure for directors, supervisors (members of the Committee) and managerial officers.

   (2) Periodically evaluate and prescribe the remuneration of directors, supervisors (members of the Committee), and managerial officers. However, recommendations in connection with remuneration for supervisors (members of the Committee) may be submitted for resolution by the Board, only to the extent that the Board is authorized expressly by Article of Incorporation or by a resolution of the shareholders meeting to handle supervisor (members of the Committee) remuneration.

3. Operations of the Committee:

   Pursuant to Article 13 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange promulgated on March 18, 2011, Wholetech's has a capital scale no more than NT$10 billion, and has the Committee established before December 31, 2011, therefor is not subject to the provisions of Article 8-1 of the aforementioned regulations regarding the number of meetings held. However, from 2012 onwards, the Committee meeting shall be convened at least twice a year pursuant with Article 6 of the aforementioned regulation, and minutes shall be prepared for future reference pursuant to the Article 8 of the aforementioned regulations.

Operations of the Remuneration Committee

I. Wholetech's Remuneration Committee has a total of 3 members.

II. The term of the current members is from June 19, 2025 to June 18, 2028. The number of remuneration committee meetings held in the most recent fiscal year was 2 times(A), and the attendance by the members was as follows:

Title	Name	No. of Meetings Attended in Person (B)	No. of Meetings Attended by Proxy	In-Person Attendance Rate (%) (B/A) (Note)	Remark(s)
Convener	Tien Jang Tsao	2	0	100%	Former (By-election held on June 19, 2025)
Convener	Ching-Mei Tsai	2	0	100%	Re-elected (By-election held on June 19, 2025)
Committee member	Tai Ning Yang	2	0	100%	Re-elected (By-election held on June 19, 2025)
Committee member	Chin-Men Kao	0	0	0%	Newly-elected (By-election held on June 19, 2025)

Other information required to be disclosed:

I. If the Board of Directors does not accept, or amends, any recommendation of the remuneration committee, specify the Board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the Board of Directors, and the measures taken by Wholetech with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the Board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons): None occurred.

II. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by Wholetech with respect to the members opinion: None occurred.

Major resolutions approved by Remuneration Committee:

Date	Session	Content of Proposal/Motion	Opinions of All the Committee Members	Measures Taken by Wholetech Based on the Opinions of the Committee Members
2025.01.21	2025/01	I. Proposal on 2024 Year-End Bonuses for Managerial Personnel, Submitted for Discussion. II. Proposal on Profit-sharing Remuneration Distribution of Employees, Directors and Supervisors in 2024, Submitted for Discussion.	Agreed	Approved as proposed

2025.05.08	2025/02	I. Proposal on 2023 Profit-sharing remuneration Distribution for Directors and Supervisors, Submitted for Discussion II. Proposal to Review the Salary and Compensation Adjustment for Managerial Officers within the Scope of "Applicable Managers for Pre-examination by the Remuneration Committee" for This Year. III. Proposal on 2024 Profit-Sharing Remuneration Distribution for Managerial Officers, Submitted for Discussion.	Agreed	Approved as proposed

Note:

(1) Where a member of the Remuneration Committee resigns before the end of the fiscal year, the Remark column shall be filled with the member's resignation date, whereas his/her rate of attendance in person (%) shall be calculated based on the number of meetings held by the Remuneration Committee and the actual number of meetings attended during his/her term of office.

(2) If any by-election for remuneration committee members was held before the end of the fiscal year, the names of the new and old committee. Members should be filled in the table, with a note stating whether the member left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of remuneration committee meetings held and the number attended in person during the period of each such person's actual time on the committee.

(V) Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons:

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development?</td><td>✓</td><td></td><td>The Company established a Sustainability Office Steering Committee in August 2024, which is overseen by the Board of Directors and led by the President. The committee is responsible for the development, implementation, and monitoring of sustainability policies, systems, and strategies. It is also tasked with responding to sustainability-related challenges and opportunities. The committee provides an annual report on its activities to the Board of Directors.
The Steering Committee consists of subgroups focusing on corporate governance, environmental sustainability, customer care, employee welfare, and social responsibility. Its members include representatives from the President's Office, General Management Department, Risk & Safety, Marketing Strategy, and various business units. The committee is responsible for promoting and implementing these initiatives, regularly reviewing and confirming the effectiveness of the management system, and preparing and submitting reports within the designated timeframes.</td><td>No significant deviation was found</td></tr>
<tr><td>II. Does the Company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?</td><td>✓</td><td></td><td>1. This disclosure covers the period from January 2025 to December 2025, with Taiwan region as the risk assessment boundary.
2. The Sustainability Office Steering Committee will assess ESG issues based on materiality and applicability guidelines, engaging with both internal and external stakeholders. It will review and gather information from domestic and international sources, as well as data provided by various departments, to evaluate material ESG topics. The Committee will oversee and manage risk management guidelines, taking specific actions to mitigate related risks and policies.
Action plans prescribed based on assessed risks, are as follows:
<table>
<tr><th>Major Issue</th><th>Evaluation Item Description</th><th>Policies or strategies</th></tr>
<tr><td>Environmental</td><td>Environmental impact and management risk</td><td>1. Conduct regular inventory of greenhouse gas emissions in accordance with ISO 14064-</td></tr>
</table></td><td>No significant deviation was found</td></tr>
</table>

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
					1:2018, set and review carbon reduction targets periodically, and continuously implement carbon reduction measures and energy-saving promotions based on the inventory results to reduce carbon emissions in Scope 1 and Scope 2. 2. The internal audit regularly conducts audits of sustainable management, focusing on the Company's compliance with relevant environmental regulations, and ensuring that operating procedures conform to regulations.	
			Social	Environmental, health, and safety risk	1.All Wholetech factories have integrated the ISO	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			45001 occupational health and safety management system international certification. 2.Conduct regular fire drills and environmental, safety, and health education and training every year, to improve employees' capabilities in response to emergencies and self-safety management. 3.Strengthen supervision of high-risk operations, requiring personnel involved in risk management to enhance control and report execution status. Hold monthly safety and quality assurance meetings to	

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
					promote and review abnormal cases and violations, maintaining the goal of zero industrial safety incidents.	
				Product quality and safety management risk	1.Wholetech's products and operations all comply with government regulations, and have obtained relevant certifications, and have no hazardous substances. To ensure the service quality, Wholetech has established a customer service line, and customer satisfaction surveys will be conducted regularly every year, to strengthen the communications	

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
					with customers. 2.All projects are covered by liability insurance to reduce the risk of Wholetech's operation.	
			Corporate governance	Social economic and law compliance risk	1. WHOLETEHC has prescribed various management measures and internal control mechanisms, and regularly conducts internal publicity and education and training for employees, Directors and Supervisors. 2. All products developed by Wholetech have applied for patents, to protect the rights and interests of the Company.	
				Enhancing the functionality of	1. Plan and arrange courses	

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
				directors	for Directors and Independent Directors, and provide information regarding the latest regulations, system development and policies. 2. Purchase D&O insurance for Directors, to protect them from claims which may arise from decisions and actions taken as part of their duties.	
				Risks of Ethical Corporate Management	The Company has established the Ethical Corporate Management Best-Practice Principles, Code of Ethical Conduct, Corporate Governance Best-Practice	

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
					Principles, and Regulations Governing the Anti-Corruption Whistleblowing Hotline. It regularly conducts integrity management awareness programs for Directors, senior executives, and employees and has set up a whistleblowing email (icac@wholetech.com.tw), which is managed by designated personnel. As of December 31, 2025, no complaints or whistleblowing letters had been received.	
				Cybersecurity and Privacy Protection Risks	1.Wholetech has established firewalls and collaborated with Chunghwa Telecom on a	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			cybersecurity audit project to protect against intrusions and DDoS attacks, safeguarding against external hacker attacks and ensuring the security of customer data. 2.Adopt encryption technology to secure confidential customer data and ensure that access is restricted to authorized personnel through access control. 3.Conduct regular cybersecurity training for employees to raise awareness of privacy and data protection. 4.Annual internal information security risk assessments are conducted, along	

Item	Implementation Status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description			
					with important SERVER inventories and critical system disaster drills with complete backups, to ensure the stability and effectiveness of the security system.	
				Stakeholders communications	1.Wholetech conducts discussions with major stakeholders from time to time, to prevent litigation or operation risks caused by misunderstandings and differing opinions. 2.Various communication channels have been established to reduce conflicts and misunderstandings. All stakeholders may submit	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			suggestions or report issues through the official website or designated email address, and dedicated personnel are responsible for handling and responding thereto.	
III. Environmental Issues (I) Has the Company set an environmental management system designed to industry characteristics??	✓		1.Since Wholetech is mainly engaged in turnkey projects, most of the waste generated is daily office waste, which has been entrusted to qualified environmental service providers for regular disposal. 2.Wholetech does not generate hazardous wastewater or exhaust gases. 3.Wholetech has established standard operating procedures, guidelines, and engineering specifications according to the characteristics of the engineering work. In addition to ensuring that personnel strictly follow company regulations, the Company is also committed to enhancing safety and health risk control in the working environment, measuring instruments, and equipment.	No significant deviation was found
(II) Does Wholetech endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		Wholetech actively promotes energy reduction measures, prioritizes the use of high energy efficiency, and incorporates energy-saving design concepts in product manufacturing to reduce energy consumption in both internal operations and products, optimizing energy efficiency Measures taken and goals: 1. The new product WTC-700 saves 27% more energy compared to the existing product WTC-300 under the same operating and processing performance conditions. 2. Currently, new product machinery development is underway to enhance De-N_2O and De-NOx performance while reducing energy consumption. It is currently undergoing operational testing at the client site. 3. Office equipment and supplies are prioritized to use environmentally	No significant deviation was found

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>friendly and recycled products.</td><td></td></tr>
<tr><td>(III) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?</td><td>✓</td><td></td><td>In view of the risks and financial impacts of climate change on the Company's operational activities, the Company established the Sustainability Office Steering Committee in 2024 to address TCFD climate-related disclosures, identifying risks and corresponding measures.</td><td>No significant deviation was found</td></tr>
<tr><td>(IV) Did the Company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?</td><td>✓</td><td></td><td>The current scope of investigation is limited to Taiwan region only, and will work towards unifying policies and procedures of the entire Group in the future.
Energy-saving Policy:
Greenhouse gases: Continuously promoting a paperless environment through full digitalization, installing energy-efficient air conditioning equipment and increasing the temperature by 1°C, replacing all lighting with LED fixtures, turning off lights when not in use, and implementing carpooling or using public transportation.
Waste: Procure environmentally friendly and reusable products, reduce single-use items, and recycle waste paper for reuse, etc.

1. Greenhouse gas emissions in the most recent two years
Unit: tons
<table>
<tr><td colspan="2">Year</td><td>2025</td><td>2024</td></tr>
<tr><td colspan="2">Item (unit)</td><td>Emissions (Metric Tons O_2e)</td><td>Emissions (Metric Tons O_2e)</td></tr>
<tr><td rowspan="4">Wholetech</td><td>Scope 1</td><td>175.72</td><td>174.93</td></tr>
<tr><td>Scope 2</td><td>386.67</td><td>453.08</td></tr>
<tr><td>Scope 3</td><td>-</td><td>-</td></tr>
<tr><td>Total</td><td>562.39</td><td>628.01</td></tr>
<tr><td colspan="2">Intensity (Metric Tons CO_2e/Revenue NT$ Million)</td><td>0.1487</td><td>0.1617</td></tr>
</table>
</td><td>No significant deviation was found</td></tr>
</table>

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>Reduction measures
<table>
<tr><th>Reduction targets</th><th>Measures taken and goals:</th><th>2025 Results</th></tr>
<tr><td>Propose methods for improving greenhouse gas emissions irregularly, with a target to reduce emissions by 5% by 2030.</td><td>1. Review energy management performance, improve energy efficiency, and evaluate the purchase of green energy.
2. Continue office energy-saving promotions and audits.</td><td>According to data from Taiwan Power Company, Wholetech's total electricity-related carbon emissions in 2025 were lower than in the previous year, and the Company continues to promote reduction targets.</td></tr>
</table>
2. Water consumption in the most recent two years:
<table>
<tr><th>annual</th><th>Water consumption (Metric tons)</th><th>Water Intensity (Metric Tons/Revenue NT$ Million)</th></tr>
<tr><td>2025</td><td>3,950.4040</td><td>1.0448</td></tr>
<tr><td>2024</td><td>3,734.2707</td><td>0.9614</td></tr>
</table>
Note:The originally disclosed Water Consumption (Metric Tons) for the Year 2024 was 0.63 metric tons, which was incorrectly categorized (the original data of 0.63 was actually the carbon emissions from water usage, measured in tCO2e). This correction only involves adjustments in units and categories; the actual water source and expenditure performance remain unchanged.
The originally disclosed Water Consumption (Metric Tons) for 2023 was 0.57 metric tons, which was incorrectly categorized (the original data of 0.57 was actually the carbon emissions from water usage, measured in tCO2e). The restated water consumption for 2023 is 3,420.7355 tons.

According to data from the Water Corporation, Wholetech's water usage in 2025 increased compared to the previous year, mainly due to the addition of new plants and increased business turnover.</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>Reduction measures
<table>
<tr><th>Reduction targets</th><th>Measures taken and goals:</th><th>2025 Results</th></tr>
<tr><td>It is expected to reduce water usage by 10 tons by 2030.</td><td>Regularly introduce concepts and knowledge of water conservation to colleagues.</td><td>Mainly due to the addition of new plants and increased business turnover.</td></tr>
</table>
3. Waste:
<table>
<tr><th rowspan="2">Types</th><th rowspan="2">Management practices</th><th>Production (Tons)</th></tr>
<tr><th>2025</th></tr>
<tr><td>General waste</td><td>Waste removal</td><td>60.7996</td></tr>
<tr><td>Hazardous waste</td><td>Commissioned vendors to handle</td><td>0</td></tr>
<tr><td colspan="2">Total</td><td>60.7996</td></tr>
<tr><td colspan="2">Waste Intensity (Metric Tons/Revenue NT$ Million)</td><td>0.0161</td></tr>
</table>
Reduction measures
<table>
<tr><th>Reduction targets</th><th>Measures taken and goals:</th><th>2025 Results</th></tr>
<tr><td>It is expected to reduce waste by 1 ton by 2030.</td><td>Regularly introduce concepts and knowledge of waste sorting and reduction to colleagues.</td><td>Starting in 2025, waste management will be implemented with the goal of gradually reducing it each year.</td></tr>
</table>
The Company is primarily a turnkey engineering contractor, outsourcing the work to subcontractors who perform the tasks at the client's factory. The waste generated mainly consists of daily office garbage, which is regularly handled by a professional environmental service provider. Due to the small volume of waste, there is currently no need for statistical tracking. However, plans are in place to have the contractor provide weight assessments. Wholetech continues to</td><td></td></tr>
</table>

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			implement improvement measures for environmental protection and is constantly searching for measures that are more beneficial to the environment, committed to reducing environmental impact. The Company currently does not have significant process-related or large-scale carbon dioxide emissions. All emissions are based on data provided by government agencies. At present, there are no plans to engage external verification bodies for certification. The Company continues to implement measures for environmental protection, including monitoring water and electricity usage, regularly reviewing per capita consumption, and classifying and recycling waste, all with the aim of minimizing environmental impact. In response to climate change and promoting the Company's sustainable operations, Wholetech will continue to follow up the development trend of energy-saving products and ESG-related issues in the future, to achieve the effect of carbon reduction.	
IV. Social Issues (I) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		Wholetech complies with relevant labor laws and respects international human rights conventions, such as gender equality, the right to work, the prohibition of discrimination, and other human rights standards, and has established measures for the prevention of sexual harassment, complaint and disciplinary procedures, and guidelines for the basic work rights of employees. Wholetech fully protects the legitimate rights and interests of employees, adopts non-discriminatory practices in employment policies, and has established various management methods and work rules, including the "Employee Handbook" in accordance with the Labor Standards Act and other labor-related regulations. These are announced and communicated to employees for compliance and implementation.	No significant deviation was found
(II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	✓		The Company has established reasonable compensation policies, including methods for employee remuneration distribution, reward and disciplinary procedures, performance evaluation regulations, and organizational bylaws. It has also adopted a “Code of Ethical Conduct” and “Corporate Social Responsibility Best Practice Principles” for compliance. The compensation structure is designed to support the Company's objectives, attract, motivate, and retain talent. Salaries	No significant deviation was found

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			are reviewed and adjusted annually based on inflation, market benchmarks. Salary structure: Regular adjustments are made based on job responsibilities and performance appraisals to maintain salary levels and competitiveness, and to incentivize outstanding employees. New hires are compensated based on their position, grade level, educational background, and work experience, regardless of gender, race, religion, political party, or other factors. 2. Bonus System: Bonuses are calculated based on the achievement rate of the annual budget and both corporate and individual performance. Ultimately, the overall operational situation of the company for the Year is considered to ensure that compensation is closely linked to performance. 3. Promotion System: A transparent promotion system with designed retention and talent development programs to recognize and encourage outstanding employees to take on supervisory roles. In terms of diversification and equality in the workplace, Wholetech's workforce is predominantly male, given the piping engineering business often requires on-site construction and supervision. On the other hand, most of the internal supervision, logistics, and risk control personnel are female employees. All employees, regardless of gender, have equal promotion opportunities and salary adjustment range. Female employees currently accounted for 24% of the total number of employees, of which 10.2% of the executives are female. As stated in Wholetech's Article of Incorporation, if the annual balancing ends up with a profit, 8% of the earnings shall be distributed as employees profit-sharing bonuses, of which no less than 20% of the aforementioned employee bonuses shall be distributed to junior-level employees and paid out as cash or stock options, resolved at a Board of Directors meeting. For detailed implementation of employee benefits, other measures, and retirement systems, please refer to the Labor Relations section of the Annual Report.	
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		1.Wholetech has established a dedicated risk management unit responsible for ensuring the safety and health of the workplace. Each factory area organizes safety and health education and training, themed emergency response drills, monitoring of exposure limits at the workplace, on-site occupational health services, and regular health seminars to jointly promote and maintain a healthy and safe workplace. Wholetech provides employees with medical check-ups every	No significant deviation was found

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>year, and assigns professional nursing personnel to the plants to provide on-site counseling services on a monthly basis, as well as disclose information regarding workplace safety and health from time to time.
2.Since 2020, all of the Company's facilities have completed the "ISO 45001" international certification.
Status of Education and Training and Publicity of Occupational Safety
<table>
<tr><th>Year</th><th>No. of Participants</th><th>Training Hours per Person</th></tr>
<tr><td>2024</td><td>893</td><td>23,218</td></tr>
<tr><td>2025</td><td>1035</td><td>31,050</td></tr>
</table>
3.In 2025, Wholetech had no occupational accidents, with the number of incidents, affected personnel, and incidence rate all being zero.
4.In 2025, Wholetech had no fire accidents, with the number of incidents, affected personnel, and incidence rate all being zero.</td><td></td></tr>
<tr><td>(IV) Has the Company established effective career development training programs for employees?</td><td>✓</td><td></td><td>Wholetech, based on the TTQS framework, has formulated the "Training Quality Management Handbook" and follows the processes of Plan, Design, Do, Review, and Outcome. Established the "Education and Training Regulations," standardizing the education and training system, needs assessment, and execution of the annual training plan.
Wholetech has organized various internal training and education programs to help employees improve their professionalism and knowledge, as well as provides employees with opportunities and funds to participate in external training, strife to achieve the common growth of employees personal careers and Company's interests. The aforementioned training and education programs include pre-employment education and training programs for new recruits, annual 12 to 24 hours training courses for in-service employees, and advanced training courses for reserve cadres.</td><td>No significant deviation was found</td></tr>
<tr><td>(V) Does the Company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?</td><td>✓</td><td></td><td>Wholetech cautiously selects third parties who have passed the ISO environmental management certification, then internally evaluates their compliances with regulations related to the environmental protection, workplace safety and hygiene, and strives to jointly contribute to environmental protection, and improve workforce's safety and health.
To prevent the infringement of the company's intellectual property rights and the</td><td>No significant deviation was found</td></tr>
</table>

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>resulting related litigation, the following possibilities may arise:
1. Result in Wholetech being unable to use specific technologies.
2. To weaken competitors who benefit from the infringement of Wholetech's intellectual property rights, Wholetech has taken relevant measures to minimize potential losses in shareholder equity due to claims and litigation involving intellectual property rights.
Trade Secret Protection and Management
Upon onboarding, new employees are required to sign an employment contract as well as internal and external confidentiality agreements (including but not limited to confidentiality and protection obligations related to trade secrets, and any intellectual property completed during employment belonging to the company, etc.). The Company has established relevant policies and procedures to protect customer rights and privacy, including service management procedures, customer return and complaint handling processes, confidential information protection policies, and customer satisfaction survey mechanisms. These measures are in place to ensure that personal data and confidential customer information are properly safeguarded and not disclosed. In practice, the Company safeguards consumer rights throughout all stages—from R&D, procurement, and production to operations and services. Customers may communicate with the Company through the dedicated contact channel in the Stakeholders Section of Wholetech's website to learn more about its confidentiality and customer protection policies.
The intellectual property management plan and execution were reported to the Board on November 11, 2025. The accumulated intellectual property obtained is listed in the table below, and there is regular promotion of the concept of intellectual property protection to enhance the protection of confidential information.
<table><tr><th>Domestic/Foreign patents</th><th>Invention</th><th>New model</th><th>Total</th></tr><tr><td>Approved</td><td>13</td><td>14</td><td>27</td></tr><tr><td>Under Review</td><td>9</td><td>2</td><td>11</td></tr><tr><td>Total</td><td>22</td><td>16</td><td>38</td></tr></table></td><td></td></tr>
<tr><td>(VI) Has the Company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their</td><td>✓</td><td></td><td>Wholetech has established a Supplier Management Policy and Third-Party Control Procedure, under which all prospective suppliers are evaluated before entering into any business relationship. Existing suppliers are also subject to regular assessments to ensure their continued suitability and qualification. During</td><td>No significant deviation was found</td></tr>
</table>

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
implementation?			price negotiation meetings, Wholetech promotes the Supplier Code of Ethical Conduct, which requires suppliers to comply with principles related to human rights, sustainability, environmental protection, safety, and health. New suppliers are carefully selected based on the absence of any record of misconduct. Following an initial engagement, Wholetech continues to assess their appropriateness before gradually developing a long-term partnership. Wholetech signs project contracts with all suppliers, which include documents such as the Environmental, Safety, and Health Management Guarantee for Contracted Work, Contractor's Safety, Health, and Environmental Protection Commitment, Code of Practice for Occupational Safety and Health, and Contractor's Code of Ethical Conduct Commitment. These contracts clearly specify penalties for any violations. The aim is to ensure optimal engineering quality and service standards while working together with suppliers to advance sustainable development.	
V. Does the Company follow internationally recognized reporting standards or guidelines in preparing its sustainability report or other disclosures of non-financial information? Has the Company obtained third-party assurance or certification for these reports?		✓	Wholetech follows the universal standards, industry standards, and significant theme standards released by the Global Reporting Initiative (GRI) for its preparation, identifies stakeholders and material topics, and refers to TCFD climate-related financial disclosures. The 2025 sustainability report is currently being prepared, and third-party assurance has not yet been obtained.	No significant deviation was found
VI. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company's operations: Wholetech has adopted the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and has no deviation from the principles in the Company's operations.				
VII. Other important information to facilitate better understanding of the Company's promotion of sustainable development: 1. Wholetech attaches great importance to environmental protection. The efforts to promote the environmental management system have ensured the effective management of air pollution, water pollution, waste, toxic waste and noise pollution, which is beneficial for the reduction of waste, cost, and environmental damage by Wholetech. Wholetech is currently actively promoting the ISO14001 environmental management system, hoping to complete the counseling session and pass the certification as soon as possible. Wholetech is gradually replacing office equipment with energy-saving and carbon-reducing LED and motion detector lights, air conditioners with Level 1 Energy Label, and taking measures to help reduce energy consumption during lunch breaks, hoping to contribute to environmental protection. 2. Wholetech strives for sustainable development. (1) Contributed to society by assisting in organizing regional fire and disaster prevention awareness campaigns.				

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	

(2) Donated annually to the local Tudi Gong (Lord of the Land) Temple, participated in public environment maintenance activities organized by the Community Development Association, and sponsored gift vouchers for the Mid-Autumn Festival Gala, strengthening community ties and fostering neighborly relations.

(3) Provided assistance to underprivileged groups, entrusted the Saint Joseph Social Welfare Foundation for calendar printing, and received the Certificate of Appraisal for Enthusiasm from the Children Are Us Foundation.

(4) The Company continuously assists the Hsinchu City Government in promoting municipal work, making significant contributions and receiving multiple "Enthusiastic Public Welfare" trophies in recognition. Annually, the Company donates to the Friends of the Police Association and volunteer police training funds, aiming to protect the safety of citizens. The Chairperson of the Company has been appointed as a consultant to the Hsinchu City Police Department Youth Team Minor Guidance Volunteer Advisory Group.

(5) Supported local culture by donating to the Taiwan HCPC to host charity concerts, using music to bring people closer together and spread joy.

(6) Supported fundraisers and activities organized by major companies and academic institutions, including Taiwan High-Tech Facility Association, Hsinchu Business Manager Association, National Tsing Hua University, Taiwan Tsing Hua Entrepreneur Association, Huashan Social Welfare Foundation, Hsinchu City 119 Cultural and Educational Foundation, among others.

(7) Participated in the Hsinchu Enterprise Sustainability Charity Day, donating to support disadvantaged students from the Taiwan Fund for Children and Families, promoting stable education and poverty alleviation, while responding to the United Nations Sustainable Development Goals.

3. High quality corporate governance can ensure that the Company's operations are maintained at their best conditions and balance the interests of all stakeholders. Therefore, the pursuit of high-quality corporate governance has become the top priority of Wholetech. Information disclosure based on the principles of completeness, real-time, fairness, and transparency, is an important part of Wholetech's services to investors. Wholetech has established information disclosure sections, such as Shareholder Section, Corporate Governance, Financial and Business Information, and Stakeholder Section on the website, so that shareholders can fully understand the relevant information of Wholetech. In addition, a spokesperson mailbox has been established as a dedicated communication channel between shareholders and Wholetech. The Company's corporate governance received recognition in 2008 by passing the Corporate Governance System Assessment Certification – CG6004 General Version, and continues to promote the operation of corporate governance.

4. In terms of human rights and occupational health and safety, the Company passed the OHSAS 18001 Occupational Health and Safety Management System international certification in 2006, and in 2020, it obtained the ISO 45001 certification, a revised version of OHSAS 18001. The Company continues to undergo annual audits and certifications. The Company also evaluates and addresses the various requirements of stakeholders. Specifically, it assesses whether its operations may pose health risks to employees and the

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
public, ensuring continuous improvement across all activities. This includes implementing standard operating procedures to prevent accidents and protect the physical and mental well-being of workers. Compliance with laws and regulations: Compliance with laws, regulations and related requirements is the primary responsibility of management personnel at all levels. Automatic inspection: Conduct work safety analysis to detect potentially hazardous work and environment early, to avoid personnel loss. Safety and health management: attach importance to the safety and health of employees, and ensure the life safety and physical and mental health of all employees. Ultimate goal: zero disasters. 5. Wholetech is committed to safety, hygiene, and environmental protection for all contracted cases, and receives appraisals from case owners every year. Wholetech specially presented the Excellent Executive Award to employees with outstanding performance as a recognition of their efforts. 6. In response to the increasingly stringent global environmental regulations caused by the rapid changes in the global climate, Wholetech recruited professionals with industrial backgrounds in environmental protection technology to develop local scrubber capable of retreating harmful gaseous waste from the electronics industry, and successfully completed the SEMI S2-0310 environmental, health and safety certification.				

(V)-1 Climate-Related Information of TWSE/TPEx-Listed Companies

1. Implementation status of climate-related information

<table>
<tr><td>Item</td><td colspan="5">Implementation Status</td></tr>
<tr><td>1.Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and senior management.</td><td colspan="5">The Board of Directors serves as the highest supervisory body for the Company's climate change governance, overseeing the management measures formulated by the Sustainability Office Steering Committee. The Sustainability Office Steering Committee convenes cross-functional working groups to identify climate-related risks and opportunities. Based on the findings, the Committee formulates key climate risks, strategic responses, and management objectives. Each year, after completing the identification and planning process, the Sustainability Office Steering Committee reports the results and implementation outcomes to the Board of Directors on 2025/8/7, which exercises oversight of the execution.</td></tr>
<tr><td>2.Describe how the identified climate-related risks and opportunities impact the Company's businesses, strategy, and financial planning over the short-, medium-, and long-term.</td><td colspan="5"><table><tr><td colspan="2">Climate risks and opportunities</td><td>Impact</td><td>Timeframe</td><td>Financial Impact</td></tr><tr><td>Climate Risk</td><td>Increased severity of extreme weather events</td><td>Heavy rainfall, droughts, and flooding may cause construction delays, difficulties in construction, equipment failure or damage,</td><td>Short-term (0-3 years)</td><td>Increased operating costs. Asset impairment</td></tr></table></td></tr>
</table>

3.Describe the financial impact of extreme climate events and transition actions.		such as typhoons, floods, and droughts	challenges in manpower allocation, casualties, and risks of operational interruption.		Low
		Carbon fee/carbon tax payment and carbon emission reporting obligations	In response to governments' carbon reduction plans, the greenhouse gas inventory, verification, and reporting operations of the Parent Company and its consolidated Subsidiaries increase compliance operating costs.	Medium-term (3-10 years)	Increased operating costs. Low
		Rising temperature, rising sea levels	May impact operations in certain areas, leading to adjustments in geographical locations or facility reconstruction.	Long-term (>10 years)	Increased operating costs. Increased capital spending. Medium
	Climate opportunity	Innovation in low-carbon products and services	Continue to optimize products and engineering services, possessing high competitiveness and innovative capacity, to create low-carbon business opportunities.	Short-term (0-3 years)	Increased revenue. Increased asset values. Low
		Changes of customer behaviors	With the economic pattern changes, there may be demand for new construction and environmental engineering, accelerating the overall positive development of the supply chain.	Medium-term (3-10 years)	Increased revenue. Increased asset values. Medium
	Transition risk: Increased severity of extreme weather events such as typhoons, floods, and droughts: Due to the increase in extreme climate events, the frequency of typhoons and heavy rainfall has risen. This may lead to widespread transportation disruptions and production stoppages, affecting the supply chain and customer interests. After assessment, it may result in financial losses. Wholetech’s response measures include obtaining Commercial Fire Comprehensive Insurance, covering typhoon and flood incidents, developing a supply system with multiple sourcing regions and alternative materials, maintaining secure inventory, and				

<table>
<tr><td></td><td>establishing an emergency response mechanism to reduce immediate risks. Based on the impact of typhoons and heavy rainfall on Wholetech in the past, the financial cost impact is estimated to be low.
Average temperature rise and rising ocean temperatures, along with glacier melting, lead to rising sea levels, which in turn inundate low-lying areas. Changes in precipitation patterns also contribute to extreme weather events, which may lead to loss of life and property, rising operating costs, and decreased asset values.
Electricity costs will increase annually in the short term, with a low impact on financials, while in the long term, increased capital spending will have a moderate-to-low impact on financials.

Opportunity: Developing low-carbon products and services
Actively developing equipment with environmentally favorable designs, improving product durability, and managing discarded products through a circular economy model. Changes in the economic pattern may lead to demand for new construction and environmental engineering, which is expected to increase financial revenue in the short and medium term.</td></tr>
<tr><td>4.Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management framework.</td><td>Key climate risk and opportunity assessment process:
1. Collection of climate risks and opportunities: Based on the industry characteristics, the Company collects relevant public disclosure information from domestic and international benchmark companies, as well as regulations and trends from operational locations, to identify climate risks and opportunities relevant to its operations.
2. Inventory and assessment of the Company's climate risks and opportunities: Various departments are convened to discuss climate-related issues, analyzing domestic and international regulations, market trends, and technological developments. Further analysis is conducted on each issue, considering factors such as impact likelihood, severity, and timing to understand the potential impact of climate-related issues on the Company.
3. Identification of major risks and opportunities: Based on the discussions, and evaluating risks by likelihood and severity of impact, the major climate risks and opportunities for the Company are identified. Relevant information and management strategies for these risks and opportunities are consolidated, and major climate risks and opportunities are prioritized.
4. Management of major climate risks and opportunities: Based on the Company's overall operational development and strategic planning, management and response strategies for the major climate risks and opportunities are determined.</td></tr>
<tr><td>5.If scenario analysis is used to assess resilience to climate-related risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts applied should be disclosed.</td><td>The Company has not yet adopted scenario analysis to assess its resilience to climate change. However, as the Company does not operate in an energy-intensive industry, the financial impact of climate-related risks is considered to be low.</td></tr>
<tr><td>6.If there is a transition plan in place to address and manage climate-related risks, disclose the contents of the plan, as well as</td><td><table><tr><td>Climate Risk</td><td>Metrics and targets</td></tr><tr><td>Transition risk</td><td>1.Set greenhouse gas emission reduction targets, greenhouse gas emission reduction.</td></tr></table></td></tr>
</table>

<table>
<tr><td>the metrics and targets used to identify and manage physical and transition risks.</td><td><table>
<tr><td></td><td>2.Propose improvement plans irregularly, with a target to reduce electricity consumption by more than 1% annually.
3.Develop green energy products, enhance energy efficiency, control reasonable costs, and ensure revenue and profitability.
4.Search for low carbon emission suppliers and local procurement.
5.Replace with energy-efficient equipment.
6.Enhance the management of energy use behavior.</td></tr>
<tr><td>Physical risks</td><td>1.Regularly review safety inventory to ensure sufficient important components.
2.Change construction strategies and strive for schedule acceleration, incorporating them into risk management controls.
3.The design and location selection of the plant should avoid establishment in high-risk areas.</td></tr>
</table></td></tr>
<tr><td>7.If internal carbon pricing is used as a planning tool, the basis for price determination should be disclosed.</td><td>Wholetech has not yet formally adopted an internal carbon pricing mechanism. In view of the ongoing advancement of Taiwan's carbon fee system, Wholetech has begun assessing the feasibility of establishing a carbon cost estimation tool to support future project cost assessments and procurement decisions.</td></tr>
<tr><td>8.If climate-related targets have been set, the disclosure should include the activities covered, the scopes of greenhouse gas emissions, the timeframe of the targets, and the annual progress toward achieving them. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet the targets, the source and amount of carbon reductions or the number of RECs used should also be disclosed.</td><td>Emission-related data is disclosed annually in the Sustainability Report, and the achievement of targets is regularly reviewed.
Wholetech has not yet implemented carbon offsetting and RECs.</td></tr>
<tr><td>9.Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and specific action plans (as detailed in Sections 1-1 and 1-2).</td><td>In accordance with FSC regulations, the Company has established a carbon inventory timeline and regularly monitors implementation progress.
External assurance has not yet been conducted.</td></tr>
</table>

(VI) Fulfillment of Ethical Corporate Management and Measures Taken:

To maintain the Company's integrity and operating efficiency, Wholetech further incorporates the core value of integrity and compliance of laws into internal measures, fully fulfills the corporate social responsibility of ethical corporate management, and creates a sustainable business environment.

Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
I. Establishment of Ethical Corporate Management Policies and Programs (I) Does Wholetech have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	✓		(I) The Company's "Ethical Corporate Management Best-Practice Principles" were approved by the Board of Directors. Article 5 of these guidelines stipulates that the Company, based on principles of integrity, transparency, and responsibility, formulates policies grounded in honesty. Article 8 outlines the commitment and execution declaration, and Article 9 specifies that the Company conducts business activities fairly and transparently in accordance with the principles of ethical business conduct. Wholetech clearly states in its employee handbook that its business philosophy is based on "Integrity, Compliance, Safety, Quality, and Innovative Service." The Company is committed to conducting business with integrity, honesty, and compliance, and it	No significant deviation was found

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
(II) Does the Company establish an assessment mechanism for the risk of unethical conducts, and regularly analyze and assess business activities with high risks of unethical conducts, and formulates a plan accordingly to curb such occurrence, and such a plan contains countermeasures for all the circumstances described in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies"?	✓		upholds these values in its interactions with clients, society, business partners, and employees. (II) Article 7 of the "Ethical Corporate Management Best-Practice Principles" stipulates that a risk assessment mechanism for dishonest behavior should be established, with periodic analysis and evaluation of business activities that have a higher risk of unethical behavior. These guidelines encompass the behaviors specified in Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and the corresponding preventive measures. The procedures are published on the Company's website under Investor Services/Corporate Governance/Important Corporate Regulations. Wholetech's "Ethical Corporate Management Best-Practice Principles," "Code of Ethical Conduct," "Employee Handbook," and "Regulations Governing the Anti-Corruption Whistleblowing Hotline" clearly outline the codes of service, confidentiality, reward and punishment measures, and assessment methods in the "Employee Handbook" to regulate the behavior of managerial officers and employees	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			during their service in the company. Through educational training and internal meetings, the company promotes its business philosophy and requirements, ensuring full understanding and compliance to achieve a win-win outcome of employee growth and company progress, guiding the company towards excellence. Therefore, before establishing business relationships with others, the Company shall first assess the legality, integrity policies, and any history of dishonest behavior of agents, suppliers, customers, or other business partners to ensure that their business practices are fair, transparent, and do not involve the solicitation, offering, or acceptance of bribes. The Company has established the “Regulations Governing the Anti-Corruption Whistleblowing Hotline,” which explicitly stipulates that, during the course of business transactions, employees must inform counterparties of the Company's integrity management policies and relevant regulations. They must also clearly reject any form of improper benefit, whether direct or indirect, in the form of kickbacks, commissions, facilitation fees, or other illicit advantages, and must refrain from offering, promising,	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
(III) Has the Company established policies to prevent unethical conduct, with clear statements regarding relevant procedures, conduct guidelines, punishments for violation, and rules for appeal, and does the Company implement them accordingly, and regularly review and correct such measures?	✓		requesting, or accepting such benefits under any pretext. To ensure compliance with these regulations by all stakeholders, the Company has established external channels such as the audit hotline, anti-corruption hotline, and email (icac@wholetech.com.tw), as well as an internal employee grievance mailbox to prevent violations of the regulations by Company personnel. In order to fully implement the above principles, not only must the Company's employees comply, but the Company's suppliers are also expected to respect and adhere to the Company's ethical standards and culture. (III) The Company adheres to government regulations and business ethics, upholding the highest standards of transparency, integrity, and accountability. It is committed to fulfilling its corporate social responsibility, ensuring ethical business conduct, and promoting integrity in the course of business development. The Company has established the “Ethical Corporate Management Best-Practice Principles,” “Code of Ethical Conduct,” “Regulations Governing the Anti-Corruption Whistleblowing Hotline,” and “Employee Handbook,” which clearly set forth	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			the prohibition of offering or accepting improper benefits and the corresponding procedures for handling such matters. The Company has also proactively established confidential reporting channels to enable stakeholders such as customers, shareholders, government agencies, the public, suppliers, and employees to report or lodge complaints regarding fraudulent or unethical conduct, or actual or potential violations of laws or Company policies.	
II. Ethical Corporate Management Practice (I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in the business contracts signed with the counterparties?	✓ ✓		(I) All Wholetech personnel shall avoid engaging in business transactions with agents, suppliers, customers, or other business partners that do not adhere to ethical practices. If any unethical behavior is discovered, the Company shall immediately cease all business dealings with the party and designate them as an ineligible business partner, thereby upholding the Company's commitment to ethical corporate management. When entering into contracts, Wholetech seeks to fully understand the counterparty's ethical business practices and encourages the inclusion of ethical corporate management clauses in such agreements. Currently, all contractors engaged by the	No significant deviation was found

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			Company are required to sign the “Code of Conduct for Contractors.”	
(II) Has the Company established an exclusively (or concurrently) dedicated unit under the Board to implement ethical corporate management, and report to the Board on a regular basis (at least annually) about the ethical corporate management policies, precautionary measures against unethical conducts, as well as the implementation and supervision thereof?	✓		(II) Wholetech complies with the ethical corporate management principle, and the internal audits regularly evaluates whether all transactions complies with the internal control system, makes a record accordingly and reports to the Board.	
(III) Has the Company established policies to prevent conflicts of interests, provided proper channels of appeal, and enforced these policies and channels accordingly?	✓		(III) The Company has established a conflict-of-interest clause in its "Ethical Corporate Management Best-Practice Principles." Directors, managers, and other stakeholders present or attending the Board meetings who have an interest in the proposals listed by the Board, either personally or on behalf of the entities they represent, must explain the significant content of their interest at the meeting. If there is a risk of harm to the Company's interests, they are prohibited from participating in the discussion and voting on the proposal and must recuse themselves from such activities. They are also not allowed to exercise voting rights on behalf of other Directors. Furthermore, they may clarify any potential conflicts of interest with the Company through the Board's procedural unit.	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			Wholetech's Rules of Procedure for Board Meetings make clear statements that if any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter. Wholetech's Code of Ethical Conduct further applies the aforementioned recusals standards to all managerial personnel and other personnel authorized to manage the Company's affairs and sign on behalf of the Company.	
(IV) Does Wholetech have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside CPAs to perform the audits?	✓		(IV) The Company has established and follows effective accounting and internal control systems in accordance with its Ethical Corporate Management Best-Practice Principles. Wholetech's accounting system is designed with comprehensive consideration of legal compliance and the actual needs of business operations, and will be updated in a timely manner. Wholetech has also established an internal control system,	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			internal audit system and related management measures. The internal audit unit regularly evaluates the compliance of the aforementioned systems, prepares an audit report accordingly, and submits them to the Board meeting quarterly, which is conducive to reducing the risk of relevant personnel performing their duties and thereof protecting the rights and interests of shareholders.	
(V) Does the Company hold internal and external educational trainings on ethical corporate management on a regular basis?			(V) Wholetech promotes ethical corporate management policy and ethical corporate management principles in the education and training of new recruits, and further strengthens employees understanding and recognition of the aforementioned principles and policies in meetings from time to time. Wholetech has also established a clear and effective reward and punishment system for any violations of the aforementioned regulations.	
III. Implementation of Complaint Procedures (I) Has the Company established a concrete whistle-blowing and rewarding system, and set up accessible methods for whistle-blowers, and designate appropriate and dedicated personnel to investigate the accused?	✓		(I) The Company has clearly stipulated a disciplinary system in the Employee Handbook and has communicated it to all employees. Wholetech has also established a dedicated mailbox for employee suggestions to provide appropriate communication channels, and clearly stated on all purchase receipts: Wholetech will	No significant deviation was found

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			uphold the principle of integrity, reciprocity, and fair competition, and refuse to accept cash gifts and gifts. The reporting lines of the Audit Office are also indicated. Wholetech is currently formulating whistleblowing and reward procedures, which will be implemented upon the announcement. No major internal or external whistleblower incidents occurred in 2025.	
(II) Has the Company established standard operating procedures for the reported matters, the measures to be taken after investigation is completed, and the relevant confidential mechanism?	✓		(II) Article 23 of the Company's "Ethical Corporate Management Best-Practice Principles" stipulates the whistleblowing system and its coverage. The Company places great importance on the confidentiality of whistleblowing matters and conducts careful investigations to ensure that issues are clarified and appropriately addressed while protecting the whistleblower.	
(III) Has the Company established any measures to protect whistle-blowers to prevent them from being subjected to inappropriate measures as a result of reporting such incidents?	✓		(III) Article 23 of the Company's Ethical Corporate Management Best-Practice Principles stipulates that whistleblowers shall not be subject to improper treatment as a result of their reports. Regardless of the severity of the complaints received, Wholetech believes that the Company has a duty to protect whistleblowers. Effective confidentiality measures have been established and functioned properly, and no whistleblower has ever been improperly dealt with for	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary Description	
			whistleblowing.	
IV. Strengthening Information Disclosure Does the Company disclose information regarding the Company's ethical corporate management principles and implementation status on its website and the Market Observation Post System?	✓		The Company's Ethical Corporate Management Best-Practice Principles have been uploaded to the Market Observation Post System and disclosed on the Company's website at http://www.wholetech.com.tw (under Corporate Governance). Information on the implementation of these principles is also disclosed in the Annual Report.	No significant deviation was found
V. If the Company has established its own Ethical Corporate Management Best-Practice Principles based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," please explain the implementation and any differences: No material differences.				
VI. Other important information to facilitate a better understanding of the status of operation of Wholetech's ethical corporate management policies (e.g., Wholetech's reviewing and amending of its ethical corporate management best-practice principles) 1. The Company complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, regulations pertaining to TWSE and TPEx listed companies, and other relevant commercial laws to establish a foundation for implementing ethical business practices. 2. Wholetech and customers designated specific personnel to act as the regular communication channels, to keep track of customers operation dynamic and ensure the ethical corporate management of both parties through well-functioning mechanisms. Wholetech also continues to keep track of the latest developments in ethical corporate management regulations, reviewing and improving relevant operation norms, to enhance the effectiveness of Wholetech's ethical corporate management.				

(VII) Any Other Material Information That Would Provide a Better Understanding of the Status of the Company's Implementation of Corporate Governance May Also Be Disclosed:

1. Wholetech obtained the CG6004 Corporate Governance System Assessment Certification from Taiwan Corporate Governance Association (TCGA), representing Wholetech's responsible attitude towards the investing public and shareholders.

2. Information regarding domestic and foreign certificates Wholetech's accounting and auditing personnel possesses:

   Securities & Futures Institute, Taiwan (R.O.C.): Certificate of Conformity in Enterprise Internal Control Basic Ability: One person from the Audit Office.

3. Managerial personnels records of continuing education related to corporate governance:

Title	Name	Education Date	Course	Hours
Chairperson	Yeong Horng Uen	Please refer to the directors and supervisors continuing education records		
President	Ching Chuan Hsieh	2025/07/25~2025/07/25	How AI Enhances Operation Efficiency and Quality of Services, Including AI Transformation Case Studies	3
		2025/08/11~2025/08/11	Workplace bullying and sexual harassment	2
		2025/10/31~2025/10/31	Upholding Core Values: Intellectual Property and Trade Secret Risks Every Director Must Understand	3
		2025/11/24~2025/11/24	Environmental sustainability classification assessment and prevention of greenwashing	2
		2025/12/01~2025/12/01	Cybersecurity - Personal Information Security Audit	3
Vice President	Novia Hsiao	2025/12/08~2025/12/09	Continuing Education for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	12

4. Wholetech has prescribed Procedures for Handling the Disclosure of Material Inside Information in the management measures of the internal control system, and has established a dedicated unit responsible for handling internal material information, which has been approved by the Board meeting.

5. Wholetech conducts educational publicity regarding material inside information handling procedures and related regulations for directors, supervisors, managerial personnel and employees at least once a year, such as material inside information disclosure, insider equity information handling, etc.

6. Wholetech continues to invest in enhancing its corporate governance operations. Wholetech currently has a functioning Remuneration Committee, and has established Corporate Governance section on the Company website to disclose important information in real-time, and wholeheartedly protects the rights to know of the investing public and shareholders.

(VIII) The Section on the State of Implementation of the Company's Internal Control System Shall Furnish the Following:

1. Statement on Internal Control: Please refer to p.169 of this Annual Report.
2. If a CPA has been engaged to conduct a special audit of the internal control system, please disclose the CPA's audit report: Not applicable.

(IX) Material Resolutions of Shareholders or Board Meetings in the Most Recent or Current Fiscal Year Up to the Annual Report Publication Date:

1. Resolutions and implementation status of the 2025 shareholders' meeting

Date	Content of the Motion(s)	Resolutions	Implementation Status
2025.06.19	Matters for Approval: 1. Approval of the 2024 Business Report and Financial Statements. 2. Approval of 2024 Earning Distributions Matters for Discussion: 1. Discussion on the Proposal to Distribute Cash Dividends from Capital Surplus 2. Proposal to Revise Certain Provisions of the Company's "Articles of Incorporation," Submitted for Discussion.	1. Approved by vote of all attending shareholders. 2. Approved by vote of all attending shareholders. 1. Approved by vote of all attending shareholders. 2. Approved by vote of all attending shareholders.	1. Voted and approved. 2. The ex-dividend date is set for July 24, 2025, with cash dividends distributed on August 22, 2025. (Distribution of cash dividends from earnings at NT$3.5 per share and from capital surplus at NT$1.5 per share, totaling NT$5.) 1. Executed as resolved. 2. Amended as resolved.

2. Significant resolutions of the Board in 2025, and up to March 10, 2026

Date	Resolution Unit	Content of the Motion(s)	Resolutions
2025.01.21	VIII, 14th Board Meeting	I. Approval of Proposals Approved in the 1st Remuneration Committee Meeting of 2025, Submitted for Board Approval II. Proposal to Conduct a Cash Capital Increase for Wholetech GmbH, Submitted for Resolution III. Proposal for Wholetech to Issue a Support Letter for WTC Japan's Application for a Bank Credit Facility, Submitted for Discussion	Unanimous consent of all directors present at the meeting upon inquiry by the Chair
2025.03.11	VIII, 15th Board Meeting	I. Approval of Proposals from the 1st Remuneration Committee Meeting of 2025, Submitted for Approval II. Approval of the 2024 Business Report and Financial Statements, Submitted for Review III. Discussion on the 2025 Business Goals and Budget Proposal IV. Discussion on the Proposal for Distribution of 2024 Earnings V. Discussion on the Proposal to Distribute Cash Dividends from Capital Surplus	Unanimous consent of all directors present at the meeting upon inquiry by the Chair

Date	Resolution Unit	Content of the Motion(s)	Resolutions
		VI. Proposal to Revise Credit Lines (Including Export Loan and Forward Foreign Exchange Transaction Limits), Submitted for Review VII. Discussion on the Assessment of Independence and Competency of the Company's CPA and Audit Fees Proposal VIII. Discussion on the 2024 Statement on Internal Control IX. Proposal to Revise the Internal Audit System of the Company, Submitted for Discussion X. Proposal to Revise the Article of Incorporation of the Company, Submitted for Discussion XI. Proposal for the Comprehensive Election of the Board of Directors, Submitted for Discussion. XII. Proposal for the Nomination and Review of Directors and Independent Directors, Submitted for Discussion. XIII. Discussion on Lifting the Non-Compete Restrictions on the New Directors and Their Representatives XIV. Proposal for Drafting the Time, Venue, Agenda, Book Closure Period, and Period for Accepting Shareholder Proposals for the 2025 Shareholders' Meeting, Submitted for Discussion and Resolution	
2025.05.08	VIII, 16th Board Meeting	I. Approval of Proposals from the 2nd Remuneration Committee Meeting of 2025, Submitted for Approval II. Approval of the 2025 Q1 Consolidated Financial Report, Submitted for Review. III. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Export Loan Limits) in Response to Business Needs, Submitted for Review	Unanimous consent of all directors present at the meeting upon inquiry by the Chair
2025.06.19	Ninth Meeting, First Session	I. Proposal for the Reappointment of Committee Members for the Sixth Remuneration Committee, Submitted for Discussion. II. Proposal for the Reappointment of Committee Members for the Second Audit Committee of Wholetech, Submitted for Discussion. III. Proposal to Conduct a Cash Capital Increase for Wholetech Holdings, LLC, Submitted for Resolution.	Unanimous consent of all directors present at the meeting upon inquiry by the Chair
2025/8/7	Ninth Meeting, Second Session Board Meeting	I. Approval of the 2025 Q2 Consolidated Financial Report, Submitted for Review. II. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd. and Wholetech Group (Shanghai) Trading Co., Ltd., Including Joint and Several Liability for the Debts; Approved by the Audit Committee, Submitted for Review III. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Guarantee Limits) in Response to Business Needs, Submitted for Ratification and Review IV. Proposal for Wholetech to Issue a Support Letter for WTC Japan's Application for a Bank Credit Facility, Submitted for Ratification. V. The Wholetech "Sustainability Report" has been completed, submitted for discussion.	Consent of all directors present at the meeting
2025/11/11	Ninth Meeting,	I. Approval of the 2025 Q3 Consolidated Financial Report, Submitted for Review.	Consent of all directors

Date	Resolution Unit	Content of the Motion(s)	Resolutions
	Third Session Board Meeting	II. Discussion on the Renewal of Directors and Key Personnel Liability Insurance, Expiring on September 2, 2025, Submitted for Discussion. III. Discussion on the 2026 Internal Audit Plan, Submitted for Discussion. IV. Discussion on the Proposal to Revise and Set New Banking Financing Limits (Including Guarantee Limits) in Response to Business Needs, Submitted for Ratification and Review V. Proposal to Revise Certain Provisions of the Company's "Corporate Governance Best Practice Principles" and Introduce an "Enterprise Value Enhancement Plan," Submitted for Discussion. VI. Proposal to Provide Endorsement and Guarantee for the Loan Applications of Subsidiaries Wholetech System Hitech (Shanghai) Co., Ltd., Wholetech Group (Shanghai) Trading Co., Ltd., and Wholetech System Hitech USA, Inc., Including Assumption of Joint and Several Liability; Approved by the Audit Committee, Submitted for Review	present at the meeting
2026.02.05	Ninth Meeting, Fourth Session Board Meeting	I. Approval of Proposals Approved in the 1st Remuneration Committee Meeting of 2026, Submitted for Board Approval II. Proposal to Conduct a Cash Capital Increase for Wholetech System Hitech USA, Inc., Submitted for Resolution.	Consent of all directors present at the meeting
2026.03.10	Ninth Meeting, Fifth Session Board Meeting	I. Approval of Proposals Approved in the 1st Remuneration Committee Meeting of 2026, Submitted for Board Approval II. Approval of the 2025 Business Report and Financial Statements, Submitted for Review III. Discussion on the 2026 Business Goals and Budget Proposal IV. Discussion on the Proposal for Distribution of 2025 Earnings V. Proposal to Revise and Add Bank Credit Lines (Including Export Loans, Guarantee Limits), Foreign Exchange Transaction Limits, and Foreign Exchange and Derivative Financial Product Transaction Limits, Submitted for Review VI. Discussion on the Assessment of Independence and Competency of the Company's CPA and Audit Fees Proposal VII. Discussion on the 2025 Statement on Internal Control VIII. Proposal for Drafting the Time, Venue, Agenda, Book Closure Period, and Period for Accepting Shareholder Proposals for the 2026 Shareholders' Meeting, Submitted for Discussion and Resolution	Consent of all directors present at the meeting

(X)Where, during the most recent fiscal year or during the current fiscal year up to the publication date of the Annual Report, a Director or Supervisor has expressed a dissenting opinion with respect to a material resolution passed by the Board of Directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

IV. Information Regarding the Company's Audit Fee:

Unit: NT$ Thousand

Name of CPA Firm	Name of CPAs	Period Covered by the CPA Audit	Audit Fees	Non-Audit Fees	Total	Remark(s)
Deloitte Taiwan	Mei Chen Tsai Ya Yun Chang	2025/01/01~2025/12/31	3,060	324	3,384	None

If any of the following applies to the Company, the audit fees shall be disclosed:

(I) When the amount of the non-audit fees paid to the attesting CPAs and to the accounting firm to which they belong and to any affiliated enterprises are accounted for more than one quarter of the total amount of the audit fees paid, the amounts of the audit fees and non-audit fees paid as well as the details of non-audit services shall be disclosed:

The amount of non-audit fees paid in 2025 was NT$324 thousand, as payment for tax visa related matters. The amount of the non-audit fees paid in 2025 did not exceed one quarter of the total amount of the audit fees paid.

(II) When the Company changes its accounting firm and the audit fees paid for the financial year in which the change took place are lower than those paid for the financial year immediately preceding the change, the amount of the audit fees before and after the change and the reason shall be disclosed: None.

(III) When the audit fees paid for the current financial year are lower than those paid for the immediately preceding financial year by 10 percent or more, the amount and percentage of and reason for the reduction in audit fees shall be disclosed: None.

V. Information Regarding the Replacement of CPAs: If the Company changed its CPA during the most recent two fiscal years or any subsequent interim period, the following information shall be disclosed: None.

VI. Information Regarding the Company's Chairperson, President, or any Executive in charge of Finance or Accounting Matters has in the Most Recent Year Held a Position at the Accounting Firm of its Auditors or at an Affiliated Enterprise of such Accounting Firm: None.

VII. Changes in Shareholding and Pledged Holding of Directors, Supervisors, Executives and Major Shareholders with Shareholding More Than Ten Percent in the Most Recent Fiscal Year up to the Publication Date: Where the counterparty in any such transfer or pledge of equity interests is a related party, disclose the counterparty's name, its relationship between that party and Wholetech as well as Wholetech's Directors, Supervisors, managerial officers, and ten-percent shareholders, and the number of shares transferred or pledged.

(I) Changes in Shareholding and Pledged Holding of Directors, Supervisors, Executives and Major Shareholders with Shareholding More Than Ten Percent:

Unit: shares

Title	Name	2025		Next Fiscal Year as of March 31, 2026	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Chairperson	Yeong Horng Uen	(129,000)	-	-	-
Director and President	Ching Chuan Hsieh	-	-	-	-
Director	United Integrated Services Co., Ltd. (Representative: Chun Yuan Hsu)	(91,000)	-	(18,000)	-
Director	Kuang Jung Tseng	-	-	-	-
Independent Director	Tien Jang Tsao	-	-	-	-
Independent Director	Tai Ning Yang	-	-	-	-
Vice President	Hui Tsung Chang	-	-	-	-
Vice President	Wen Chieh Huang	-	-	-	-
Vice President	Chao Hsun Chiu	-	-	-	-
Vice President	Tim Tseng	-	-	-	-
Vice President	Andy Lin	(12,555)	-	(1,000)	-
Vice President	Mars Kuo	-	-	-	-
Vice President	Novia Hsiao	-	-	-	-
Assistant General Managers	Qiu Yu	7,796			

(II) Information on the Counterparty of Shares Transfer, Which Is a Related Party: None occurred.

(III) Information on the Counterparty of Shares Pledging, Which Is a Related Party: None occurred.

VIII. Consanguineous Relationship Between the Company's Top Ten Shareholders, Their Spouses, or Relatives Within Two Degrees of Kinship:

Relationships Among the Top 10 Shareholders

April 20, 2026; Unit: Shares%

NAME (NOTE 1)	NUMBER OF SHARES HELD		SHARES HELD UNDER SPOUSE AND/OR MINOR CHILDREN		TOTAL SHAREHOLDING BY NOMINEE ARRANGEMENTS		NAME AND RELATIONSHIP BETWEEN THE COMPANY'S 10 LARGEST SHAREHOLDERS, OR SPOUSES OR RELATIVES WITHIN SECOND DEGREES OF CONSANGUINEOUS RELATIONSHIP (NOTE 3)		REMARK(S)
	Shares	%	Shares	%	Shares	%	Name	Relationship	
United Integrated Services Co., Ltd.	9,638,080	13.19%	-	-	-	-	-	-	-
United Integrated Services Co., Ltd.(Representative: Chun Yuan Hsu)	-	-	-	-	-	-	-	-	-
Yihua Technology Co., Ltd.	3,629,000	4.97%	-	-	-	-	-	-	-
Yeong Horng Uen	3,217,304	4.40%	-	-	-	-	-	-	-
Chun Lin Liu	1,430,000	1.96%	-	-	-	-	-	-	-
Swift Investment Co., Ltd.	1,104,000	1.51%	-	-	-	-	-	-	-
Ching Chuan Hsieh	943,010	1.29%	36,829	0.05%	-	-	Manager Ching Kuan Hsieh	Siblings	-
Chih Huang Lien	917,010	1.26%							
Ching Kuan Hsieh	524,486	0.72%	-	-	-	-	President Ching Chuan Hsieh	Siblings	-
Tsung Yi Hung	450,000	0.62%	-	-	-	-	-	-	-
Citibank Custody Berkeley Capital SBL/PB Investment Account	340,000	0.47%	-	-	-	-	-	-	-

Note 1: All the top 10 shareholders should be listed. For juristic person shareholders, their names and the name of their representatives should be listed separately.

Note 2: Shareholding percentage is calculated separately based on the number of shares held in the name of the person, his/her spouse and minors, and others.

Note 3: Relationships between the aforementioned shareholders, including juristic person shareholders and natural person shareholders shall be disclosed based on the financial reporting standards used by the issuer.

IX. Aggregate Shareholdings in the Same Investee Company by the Company, Its Directors, Supervisors, Managers, and Entities Directly or Indirectly Controlled by the Company, and the Total Shareholding Percentage on a Consolidated Basis:

Total Ownership of Shares in Investee Enterprises

March 31, 2026; Unit: Shares;%

Investee Enterprise (Note)	Investment by Wholetech		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of Wholetech		Total Investment	
	Shares	Shareholding Ratio (%)	Shares	Shareholding Ratio (%)	Shares	Shareholding Ratio (%)
WHOLETECH SYSTEM HITECH LIMITED	5,400,000	100%	-	-	5,400,000	100%
Wholetech System Hitech (Shanghai) Co., Ltd. (Note 1)	-	-	-	100%	-	100%
WHOLETECH SYSTEM HITECH INC.	3,500,000	100%	-	-	3,500,000	100%
Wholetech Group International Trading Limited (Note 2)	-	-	-	100%	3,500,000	100%
Wholetech Group (Shanghai) Trading Co., Ltd. (Note 3)	-	-	-	100%	-	100%
WHOLETECH SYSTEM HITECH (S) PTE. LTD.	1,000,000	100%	-	-	1,000,000	100%
Wholetech System Hitech USA, Inc. (Note 4)	1,000	100%	-	-	1,000	100%
Wholetech Holdings, LLC (Note 5)	-	-	-	100%	-	100%
Wholetech System Hitech Japan, Inc. (Note 6)	36,000	100%	-	-	36,000	100%
Wholetech GmbH (Note 7)	-	-	-	100%	-	100%

Note 1: Indirectly shareholding through Wholetech System Hitech Ltd.

Note 2: Indirectly shareholding through Wholetech System Hitech Inc.

Note 3: Indirectly shareholding through Wholetech Group International Trading Ltd.

Note 4: Wholetech has established Wholetech System Hitech USA, INC., an American subsidiary, on February 2, 2023, and remitted the investment fund of US$500 thousand in April 2023. Additionally, a capital increase of US$4,500 thousand was made in March 2026.

Note 5: Wholetech has established Wholetech Holdings, LLC, an American subsidiary, on February 3, 2023, and remitted the investment fund of US$1,200 thousand in April 2023. Additionally, a capital increase of US$5,000 thousand was made in July 2025.

Note 6: Wholetech has established Wholetech System Hitech JAPAN, INC. a Japanese subsidiary, on July 13, 2023, and remitted the investment fund of JPY60,000 thousand in June 2023. Additionally, a capital increase of JPY 300,000 thousand was made in May 2024.

Note 7: Wholetech has established Wholetech GmbH, a German subsidiary, on November 24, 2024, and remitted the investment fund of €200 thousand in November 2024. Additionally, a capital increase of €2,000 thousand was made in January 2025.

Chapter III Capital Overview

I. Capital and Shares

(I) Sources of Capital

1. Type of Stock

April 20, 2026; Unit: Shares

Type of Stock	Authorized Capital			Remark(s)
	Outstanding Shares (Note)	Unissued Shares	Total	
Registered common stock	73,047,692 share(s)	26,952,308 share(s)	100,000,000 share(s)	-

Note: The stock belongs to a TPEx-listed company.

2. Sources of Capital

April 20, 2026; Unit: Shares/NT$

Year/Month	Issued Price	Authorized Capital		Paid-In Capital		Remark(s)		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Paid In by Assets Other Than Cash	Others
1990/08	10	1,200,000	12,000,000	1,200,000	12,000,000	Share capital at the establishment 12,000,000	-	Note 1
1996/07	10	2,900,000	29,000,000	2,900,000	29,000,000	Capital increase 17,000,000	-	Note 2
2000/01	10	5,500,000	55,000,000	5,500,000	55,000,000	Capitalization of retained earnings 26,000,000	-	Note 3
2000/08	10	6,900,000	69,000,000	6,900,000	69,000,000	Capitalization of retained earnings 14,000,000	-	Note 4
2001/01	10	15,900,000	159,000,000	15,900,000	159,000,000	Capital increase 90,000,000	-	Note 5
2002/09	10	18,285,000	182,850,000	18,285,000	182,850,000	Capitalization of retained earnings 23,850,000	-	Note 6
2005/08	10	40,000,000	400,000,000	24,099,800	240,998,000	Capitalization of retained earnings 58,148,000	-	Note 7
2006/08	10	40,000,000	400,000,000	28,915,000	289,150,000	Capitalization of retained earnings 48,152,000	-	Note 8
2007/01	10	40,000,000	400,000,000	32,915,000	329,150,000	Capital increase 40,000,000	-	Note 9

Year/Month	Issued Price	Authorized Capital		Paid-In Capital		Remark(s)		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Paid In by Assets Other Than Cash	Others
2007/08	10	80,000,000	800,000,000	41,472,550	414,725,500	Capitalization of retained earnings 85,575,500	-	Note 10
2008/08	10	80,000,000	800,000,000	46,839,885	468,398,850	Capitalization of retained earnings 53,673,350	-	Note 11
2010/08	10	80,000,000	800,000,000	62,839,885	628,398,850	Capital increase 160,000,000	-	Note 12
2010/09	10	80,000,000	800,000,000	65,049,703	650,497,030	Capitalization of retained earnings 22,098,180	-	Note 13
2011/02	10	100,000,000	1,000,000,000	65,060,692	650,606,920	Conversion of corporate bonds 109,890	-	Note 14
2011/09	10	100,000,000	1,000,000,000	73,660,692	736,606,920	Capitalization of retained earnings 86,000,000	-	Note 15
2014/04	10	100,000,000	1,000,000,000	73,047,692	730,476,920	Cancellation of treasury stock	-	Note 16

Note 1: Establishment Approval by Taiwan Provincial Department of Construction on August 30, 1990.

Note 2: Approved by letter Jian-3-Xin No.197105 on July 10, 1996.

Note 3: Approved by letter Jin-89-Zhong No.89357691 on January 6, 2000.

Note 4: Approved by letter Jin-89-Zhong No.89478653 on August 15, 2000.

Note 5: Approved by letter Jin-90-Shang No.09001010650 on January 11, 2001.

Note 6: Approved by letter Jin-Shou-Shang No.09101358690 on September 2, 2002.

Note 7: Approved by letter Jin-Shou-Zhong No.09432640600 on August 11, 2005.

Note 8: Approved by letter Jin-Shou-Zhong No.09532676810 on August 18, 2006.

Note 9: Approved by letter Jin-Shou-Zhong No.09631625350 on January 30, 2007.

Note 10: Approved by letter Jin-Shou-Zhong No.09632600230 on August 15, 2007.

Note 11: Approved by letter Jin-Shou-Zhong No.09732794880 on August 7, 2008.

Note 12: Approved by letter Jin-Shou-Shang No.0990118711 on August 18, 2010.

Note 13: Approved by letter Jin-Shou-Shang No.09901214290 on September 21, 2010.

Note 14: Approved by letter Jin-Shou-Shang No.10001037240 on February 24, 2011.

Note 15: Approved by letter Jin-Shou-Shang No.10001219580 on September 20, 2011.

Note 16: Approved by letter Jin-Shou-Shang No.10301058730 on April 7, 2014.

3. Information on securities to be issued or already issued, that have been approved to be offered by shelf registration: Not applicable.

(II) List of Major Shareholders

Shareholders with a stake of 5 percent or greater, or shareholders who rank in the top 10 in shareholding percentage, and the number of shares and stake held by each:

April 20, 2026

Shares / Names of Major Shareholders	Shareholding (shares)	Shareholding Ratio (%)
United Integrated Services Co., Ltd.	9,638,080	13.19%
United Integrated Services Co., Ltd.(Representative: Chun Yuan Hsu)	-	-
Yihua Technology Co., Ltd.	3,629,000	4.97%
Yeong Horng Uen	3,217,304	4.40%
Chun Lin Liu	1,430,000	1.96%
Swift Investment Co., Ltd.	1,104,000	1.51%
Ching Chuan Hsieh	943,010	1.29%
Chih Huang Lien	917,010	1.26%
Ching Kuan Hsieh	524,486	0.72%
Tsung Yi Hung	450,000	0.62%
Citibank Custody Berkeley Capital SBL/PB Investment Account	340,000	0.47%

(III) Company's Dividend Policy and Implementation Thereof

1. Dividends policy

As stated in Wholetech's Article of Incorporation: If the Company's annual balancing ends up with a profit, 8% of which shall be distributed as employees' profit-sharing bonuses, of which no less than 20% of the aforementioned employee bonuses shall be distributed to junior-level employees and paid out as cash or stock options, resolved at a Board of Directors meeting. Target beneficiaries of said distributions include company employees that fit certain criteria. The Company can distribute no more than 2% of the above earnings as director/supervisor remuneration, resolved at a Board of Directors meeting. The distribution of employee profit-sharing bonuses and director/supervisor remuneration shall be reported at shareholder's meetings.

But if the Company suffers from a loss, the make up to the loss shall be retained in advance, and then distribute employee bonuses and Director/Supervisor remuneration according to the percentage mentioned.

If the Company's annual closing of accounts ends up with earnings, after paying taxes by law and offsetting its losses, it shall set aside a Legal Capital Surplus at 10% of the remaining earnings provided that the amount of accumulated Legal Capital Surplus has not exceeded the amount of the Paid-In Capital of the Company. If it has, no further distribution is needed. Then the Company shall distribute or reverse a Special Earnings Reserve in accordance with the law. If there are still remaining earnings, along with accumulated Retained Earnings, this shall be submitted to the Board for resolutions on the distribution of the earnings, then said remaining profit shall be distributed as Shareholders' Dividends upon subject to the approval of the Shareholders Meeting.

The Company's dividend policy is formulated in alignment with its current and future development plans, taking into account the investment environment, capital requirements, and domestic and international competitive landscape, while also considering shareholders' interests. The objective is to maintain stable operations and safeguard the rights and interests of investors. When distributing dividends to shareholders, the Company may do so in the form of cash or stock. However, no less than 30% of the distributable earnings for the year shall be allocated as dividends to shareholders, and the portion distributed as cash dividends shall not be less than 10% of the total dividends distributed for the year. If all or part of the dividends are to be distributed in the form of cash, such distribution shall be subject to the approval of the Board of Directors by a resolution adopted by at least two-thirds of the directors present at a meeting attended by a majority of all directors, and shall be subsequently reported to the shareholders' meeting.

In the past five years, except for the distributable earnings reserved for plants construction in 2019 and 2020, the actual dividends distributed to shareholders each year, including cash dividends distributed from capital surplus, are not less than 74% of the distributable earnings of the current year. For detailed distribution of dividends over the years, please refer to Wholetech's website: Investor Services\Shareholder Section\Dividend distribution over the years.

As of December 31, 2025, the Company has estimated directors' and supervisors' remuneration expenses for 2025 at NT$15,452,485 and employees' remuneration expenses at NT$61,809,940.

2. Dividend distributions approved at the most recent Board meeting

Wholetech's after-tax net profit for 2025 was NT$547,754,127. On March 10, 2026, the Board of Directors resolved to allocate NT$438,286,152 (NT$6 per share) from the distributable earnings of 2025 as shareholder dividends, which will be distributed entirely in cash. Detailed information regarding earning distribution of shareholders dividends are as follows:

Unit: NT$

Item	Total
Retained earnings, beginning of the period	551,508,758
Defined benefit plans remeasurement included in retained earnings	(2,412,163)
Adjusted undistributed retained earnings	549,096,595
Add: Net profit of the period	547,754,127
Total undistributed earning	1,096,850,722
Less: Legal reserve (10%)	(54,534,196)
Less: Reversal of special reserve pursuant to the regulations	10,725,394
Distributable profit for the period	1,053,041,920
Distributable Items	
Shareholder Dividends in Cash (6 per share)	(438,286,152)
Unappropriated retained earnings, end of the period	614,755,768

3. Disclosure of Any Expected Material Changes in the Dividend Policy: None.

(IV) Effect Upon 2025 Business Performance and Earnings per Share of the Stock Dividend Distribution Adopted: Not Applicable.

(V) Profit-Sharing Compensation of Employees, Directors, and Supervisors

1. The percentages or ranges with respect to employee, director, and supervisor profit-sharing compensation:

As stated in Wholetech's Article of Incorporation: If the Company's annual balancing ends up with a profit, 8% of which shall be distributed as employees' profit-sharing bonuses, of which no less than 20% of the aforementioned employee bonuses shall be distributed to junior-level employees and paid out as cash or stock options, resolved at a Board of Directors meeting. Target beneficiaries of said distributions include company employees that fit certain criteria. The Company can distribute no more than 2% of the above earnings as director/supervisor remuneration, resolved at a Board of Directors meeting. The distribution of employee profit-sharing bonuses and director/supervisor remuneration shall be reported at shareholder's meetings.

But if the Company suffers from a loss, the make up to the loss shall be retained in advance, and then distribute employee bonuses and director/supervisor remuneration according to the percentage mentioned.

2. The basis for estimating the amount of employee, director, and supervisor profit-sharing compensation, for calculating the number of shares to be distributed as employee profit-sharing compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

(1) The basis for estimating the amount of employee, director, and supervisor profit-sharing compensation: Please refer to the description of (5)-1 above.

(2) The basis for estimating the amount of employee profit-sharing compensation distributed in stocks: No employee profit-sharing compensation distributed in stocks in the current period.

(3) The discrepancy, if any, between the actual distributed amount and the estimated amount of profit-sharing compensation, for the current period, will be listed as profit and loss adjustment items in the current year.

Profit and loss adjustment for the year.

3. Information on any approval by the Board of Directors of distribution of profit-sharing compensation:

(1) The amount of any employee profit-sharing compensation and director and supervisor profit-sharing compensation distributed in cash or stocks. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized

If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed.

A. The amount of any employee profit-sharing compensation and director and supervisor profit-sharing compensation distributed in cash or stocks: Wholetech's 2025 employee profit sharing bonuses and director/supervisor remuneration distribution resolution was approved at the Board meeting on March 10, 2026. The distribution of employee remuneration was NT$61,809,940, and the distribution of director/supervisor remuneration was NT$15,452,485.

B. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed: No discrepancy found.

(2) The amount of any employee profit-sharing compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial statements or individual Financial Statements for the current period and total employee profit-sharing compensation:

The size of that amount as a percentage of the sum of the total employee profit-sharing compensation: None occurred.

4. The actual distribution of employee, director, and supervisor profit-sharing compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, Director, or Supervisor profit-sharing compensation, additionally the discrepancy, cause, and how it is treated:

The actual distribution of employee, director, and supervisor profit-sharing compensation in 2024:

	Amount Approved by the Board	Actual Distribution	Discrepancy	Cause of Discrepancy	Measures Taken in Response
Employees profit-sharing remuneration - Cash (NT$)	56,083,797	56,083,797	-	None	None
Directors and supervisors profit-sharing remuneration - Cash (NT$)	14,020,949	14,020,949	-	None	None

(VI) Share Repurchase Transactions Completed by the Company

March 31, 2026

Repurchase number (Note)	3rd	4th
Purpose of repurchase	Transferring to employees	Transferring to employees
Repurchase period	2012/05/17-2012/07/15	2020/03/20-2020/05/18
Repurchase price range	NT$9-19	NT$20-28
Types and numbers of shares bought back	Common stock 2,794,000 shares	Common stock 1,512,000 shares
Amount of shares bought back (NT$)	38,225,209	39,743,010
Ratio of the number of shares already repurchased to the number of shares intended to be repurchased (%)	55.88%	50.40%
The number of repurchased shares that have been canceled or transferred	2,794,000 share(s)	1,512,000 share(s)
Accumulated number of Wholetech's shares held by Wholetech	0 share(s)	0 share(s)
Ratio of the accumulated number of Wholetech's shares held by Wholetech to the total number of issued shares (%)	0%	0%

II. **Company Bond Issuance Status: None.**

III. **Preferred Stock Issuance Status: None.**

IV. **Global Depositary Receipt Issuance Status: None.**

V. **Employee Stock Options and Restricted Stock Issuance Status: None.**

VI. **New Shares Issuance Related to Mergers, Acquisitions, or Share Transfers: None.**

VII. **Capital Utilization Plan and Execution:** With respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent three years but have not yet fully yielded the planned benefits, a detailed description of the plan for each such public issue and private placement shall be provided. Such descriptions shall include any and all changes to the plan, the source of funds and the manner of their utilization, the reason(s) for any changes to the plan, the benefits yielded by the funds before and after any change to the plan, the date on which the change to the plan was reported

at a shareholders' meeting, and the date on which such information was uploaded to the information disclosure website specified by the FSC.

Wholetech has no capital utilization plan that has not been completed or has been completed but the benefits have not appeared, as of the publication date of the Annual Report.

Chapter 4: Operational Highlights

I. Business Activities

1. Business Scope

(1) Main areas of business operations

① Specialty gas supply piping system design, planning, and engineering.

② Hook up design, planning, and engineering.

③ VMP, gas cabinet, waste gas treatment systems design, and manufacturing.

④ Process equipment support services.

⑤ Clean room and MEP system design, planning, and engineering.

⑥ System software application and design technology.

⑦ Wet process equipment, chemical supply equipment, chemical grinding slurry supply equipment, waste liquid collection systems, and chemicals.

Design and manufacture of monitoring systems.

(2) Revenue distribution

Unit: NT$ Thousand, %

Main products (or department)	2025 Sales Amount	Ratio to Net Sales
Process piping system design and engineering	4,183,127	79.74%
Clean room and MEP system turnkey	324,529	6.19%
Specialty gas cabinet and waste gas treatment systems	626,949	11.95%
Wet process equipment, chemical system turnkey and others	111,201	2.12%
Total	5,245,806	100.00%

(3) The Company's current main products (service items)

① Process piping system design and engineering.

Specialty gas supply piping system design, planning, and engineering:

Including LCD, IC, PCB, LED, GaAs, plastic industry, Bulk gas, special gas, CDA planning, design, construction, supervision, and completion testing, and provide material specifications for customer reference according to different needs.

Hook up design, planning, and engineering:

For integrated projects, secondary utility (hook-up) works involve the design, installation, supervision, and completion testing of piping systems that connect main utility lines to production equipment.

② Clean room and MEP system turnkey.

Design, planning, and construction of clean room, air conditioning, MEP, fire engineering, etc., and provide overall engineering services for production facilities in semiconductor, electronics, information, optoelectronic, solar energy, energy saving and biopharmaceutical industry as well as hospital, office, and mall.

③ Vacuum piping, valve and parts maintenance/cleaning/technical consultation.

Planning, design, manufacturing, installation, testing, and technical consulting services for vacuum pipeline systems used in semiconductor manufacturing processes.

④ Specialty gas cabinet and scrubber systems

Design and supervision of VMP and gas cabinets, which are sold to electronic technology factories in domestic and China, manufacturing and sale of waste gas treatment machines for the semiconductor/optoelectronics industry.

⑤ System software application and design technology.

Provide IoTxAI Smart Facility Management System, Automation Engineering Software, system integration software and hardware, e-commerce, Web and APPs complete research and development.

⑥ Wet process equipment and chemical system turnkey

Chemical supply system, chemical slurry supply equipment, solvent waste collection system, chemical supply monitoring system, etc. design, and manufacturing.

(4) The Company's products (service items) development plans

① Actively expand the service scope of clean room engineering.

② Actively increase market share in the supply of components and consumables used in the semiconductor industry.

③Develop capability of providing plant-scale technology integration solutions for high-tech plants, including the horizontal integration of pure water, wastewater and process cooling treatment system, acid supply, clean room and fire engineering capabilities, as well as the upward integration of plant-scale design capability and downward integration of plant-scale process and equipment integration.

④Jointly develop modular equipment with original manufacturers, and independently or jointly develop customized process equipment based on market or customer needs.

⑤Develop smart facility design service, provide efficient and high-quality total solution application services, to enhance the competitiveness of partners.

2. Industry Overview

(1) Current status and development of the industry

The entry barrier for the construction of high-tech factories is high, and requires capability of conducting plant-scale turnkey projects and system integration in order to compete with international manufacturers. The construction of high-tech plants is very different from the construction of general plants. The construction process of high-tech plants includes construction/structural engineering, mechanical and electrical system engineering, of which the mechanical and electrical system engineering is further

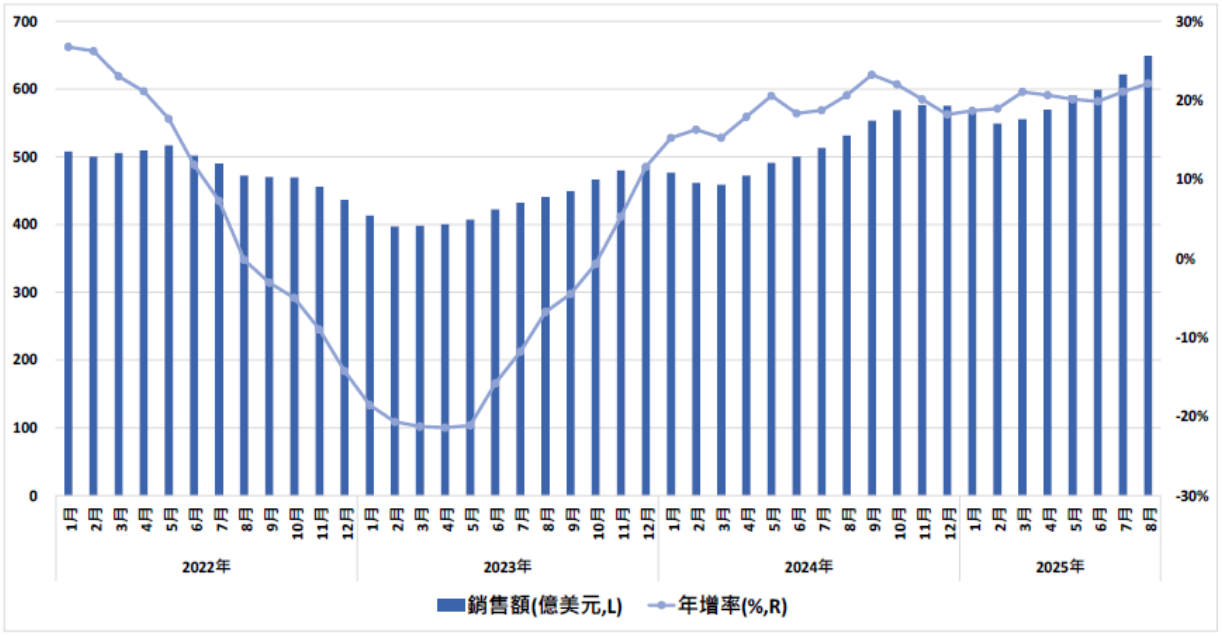
divided into general mechanical and electrical engineering (mainly for the plant-scale power system, air conditioning system, water supply and drainage system and fire protection system, etc.), plant special system engineering, and clean room engineering (Clean room, ultra-pure water system, wastewater treatment system, chemical supply system, gas supply system, waste gas treatment system, process cooling water, dry compressed air system, process vacuum system, low vacuum dust collection system, etc.).

The sales momentum of important terminal electronic products remains weak, not only causing customers to continually adjust their inventories, but also causes the order volume of various industries to continue to be revised downwards, and in turn affects the performance of manufacturers' product prices and capacity utilization rates. It is estimated that the operating performance of manufacturers in Taiwan will remain relatively weak. Fortunately, as China loosen up the pandemic prevention measures, the domestic market demand stabilizes, and with the demand in the automotive and industrial control fields endures, as well as the steady growth in emerging application markets, will help reduce the impact of reduced consumer demand.

On the other hand, although demand for the development of various high-end IC products remains strong and leads to relatively clear order visibility, Taiwanese companies benefit from technological advantages and industrial clustering effects, which help them avoid price competition and support their operational performance. In addition, some manufacturers have accelerated inventory reduction by adjusting product prices. However, global economic uncertainties have yet to be fully resolved. The market size of the industry to which Wholetech belongs is closely linked to the capital expenditures of downstream industries such as semiconductors, panel manufacturing, and optoelectronics. These capital expenditures are, in turn, influenced by market demand for end-user information products. The following provides an overview of the current status of each related industry:

① Semiconductor Industry

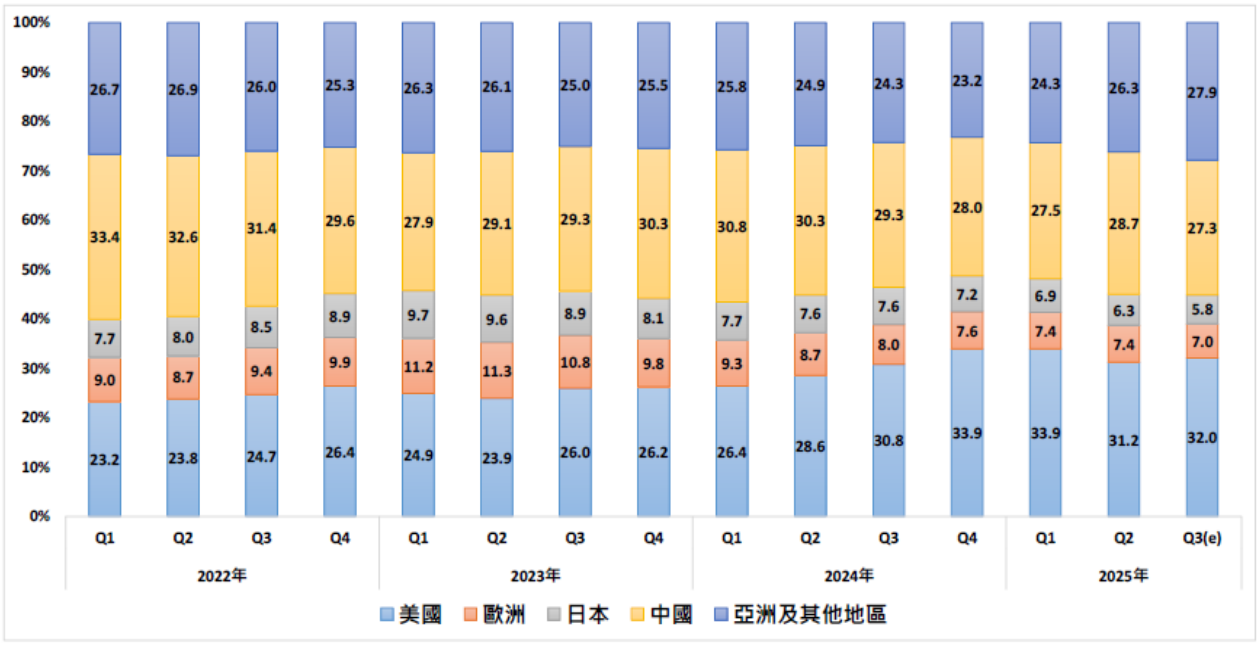
According to the statistics in Figure 1, from January to August 2025, global semiconductor sales reached US$469.93 billion, marking a year-over-year growth rate of 20.35%. This indicates a continued expansion of the overall market, showing a steady upward trend. The rapid development of AI technology significantly boosted the demand for computing, memory, data transmission, and connectivity chips, greatly increasing global semiconductor sales momentum. Additionally, the gradual improvement in demand in non-AI end markets such as smartphones, PCs, and consumer electronics led to stronger order placement from supply chain customers.



資料來源:SIA，台灣經濟研究院產經資料庫整理，2025 年 10 月

Figure 1 Global Semiconductor Sales Trends

In the third quarter of 2025, the regional share of semiconductor sales is projected to rise to 27.9% in Asia and other regions, primarily due to strong demand for AI chips. This demand has significantly boosted the sales performance of memory and logic chips in Taiwan and South Korea, areas with a manufacturing edge in semiconductors. Additionally, heightened geopolitical tensions have prompted some companies to shift toward markets in Vietnam, Malaysia, and India, thereby enhancing the position of Asia and other regions in the global semiconductor supply chain, gradually surpassing China. The United States' share of semiconductor sales is estimated at 32.0%, driven by continuous AI model development efforts from companies like OpenAI, Google, xAI, and Anthropic, infrastructure investments in AI by cloud service providers such as Meta, Google, Microsoft, and Amazon, and domination of global AI chip supplies by IC design firms like NVIDIA and AMD. These factors secure the United States' leadership in the global semiconductor industry amidst advancements in AI technology. China's share is predicted to decline to 27.3%, reflecting the impact of the U.S.-China tech war and rising geopolitical tensions, which have limited local semiconductor imports and exports. Combined with the trend of supply chain diversification away from China, some companies are relocating to Southeast Asian markets, leading to a gradual decline in China's position in the global semiconductor market. Europe and Japan's shares are estimated at 7.0% and 5.8%, respectively, constrained by their focus on automotive and industrial chip markets. Inadequate demand in these sectors has limited their semiconductor sales momentum. Moreover, while global AI demand continues to grow, Europe and Japan have benefited relatively less, resulting in these regions being squeezed out in the global semiconductor sales performance.



資料來源:SIA，台灣經濟研究院產經資料庫整理，2025 年 10 月

Figure 2 Proportion of Semiconductor Sales in Each Region

According to the statistics presented in Figure 3, in terms of the sales value of various sub-sectors within Taiwan's semiconductor manufacturing industry, the wafer foundry sector recorded a year-on-year sales growth rate of 36.52% in the first half of 2025. This was the primary growth driver for Taiwan's semiconductor manufacturing industry, mainly benefiting from the continued growth in global demand for AI chips, which significantly increased order volumes from companies such as NVIDIA and AMD. This drove up TSMC's advanced process capacity utilization rate. Additionally, the gradual improvement in end-market demand also improved the order-taking momentum for domestic second-tier wafer foundries.

In the first half of 2025, the DRAM manufacturing industry in Taiwan experienced a year-on-year sales decline of 9.43%, primarily due to the limited overall demand in the niche DRAM market during the first quarter of 2025, which led to continued inventory reductions in the supply chain and poor niche DRAM pricing performance. However, in the second quarter of 2025, benefiting from global DRAM suppliers shifting their production capacity to high-end DRAM products and progressively announcing the discontinuation of DDR4 production, the market supply of DDR4 began to tighten, driving DDR4 prices up. This resulted in a turnaround, with the year-on-year sales growth rate of Taiwan's DRAM manufacturing industry turning positive.

In the first half of 2025, the year-on-year growth rate of the semiconductor packaging and testing industry's sales was 9.29%, showing a gradual upward trend. This reflects the benefit of the stable growth in AI chip demand, leading to strong demand for advanced packaging and high-end testing. Additionally, uncertainties around U.S. tariffs prompted downstream customers to pull in orders ahead of time, thereby boosting the capacity utilization rates for semiconductor packaging and testing providers.

In the first half of 2025, the discrete component manufacturing industry recorded a year-on-year sales growth rate of 3.52%, indicating that the recovery in demand from non-AI end markets remained limited. This was particularly true in the industrial and automotive sectors

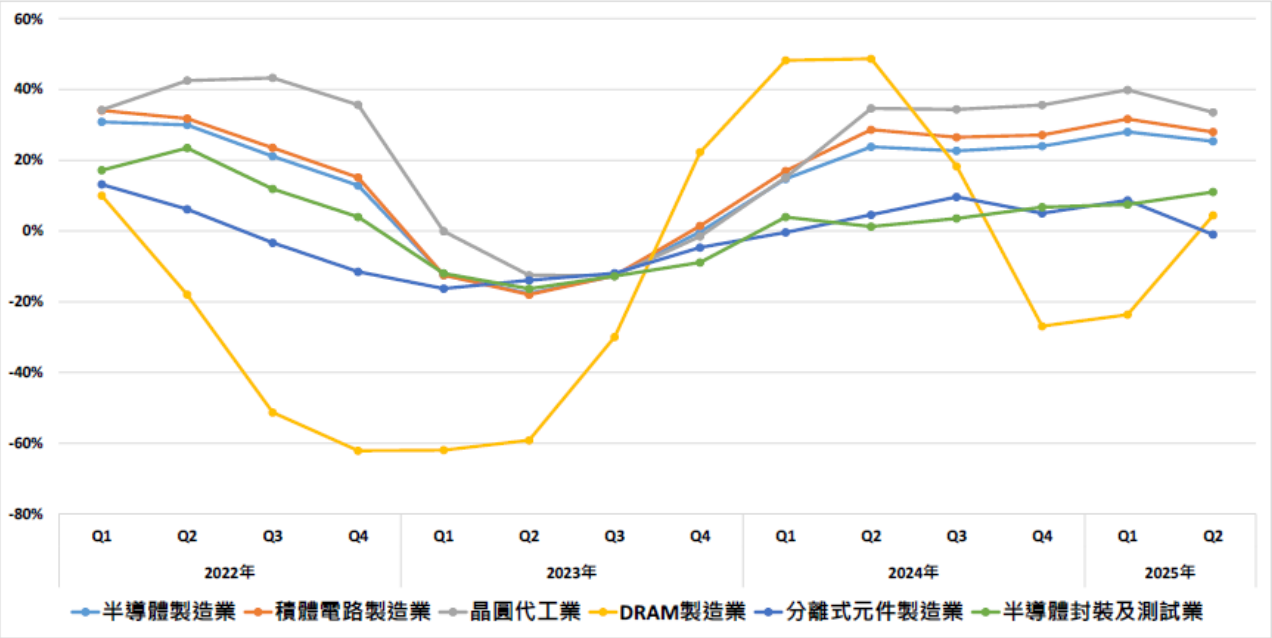
where supply chain inventory reduction continued, leading downstream customers to maintain cautious purchasing behavior and thereby putting pressure on the capacity utilization performance of discrete component manufacturers.

In the second half of 2025, benefiting from the continuous development of AI technology, the stable growth in the demand for AI chips, and TSMC's leading position in advanced process technology, the capacity utilization rate of Taiwan's advanced process is on the rise. Additionally, customers such as smartphone manufacturers are starting to pull in orders, leading to a gradual increase in the scale of wafer input from downstream customers. Therefore, the year-on-year sales growth rate of Taiwan's wafer foundry industry is estimated to remain positive in the second half of 2025.

Benefiting from global DRAM suppliers continuously investing in high-end DRAM capacity, which restricts the overall supply in the niche DRAM market and gradually improves the market's supply-demand structure, the performance of DDR4 prices is boosted. This improvement leads to a better operational performance for Taiwan's DRAM manufacturers. Therefore, the year-on-year growth rate of sales in Taiwan's DRAM manufacturing industry is estimated to show an upward trend in the second half of 2025.

Benefiting from the stable growth in AI chip demand, the strong demand for advanced packaging and high-end testing is sustained. Additionally, with the increase in testing time and complexity for AI chips, the capacity utilization rates of advanced testing service providers are further improved. Alongside the gradual improvement in the supply and demand structure of the memory market, the order volumes in the memory packaging and testing domain have also increased. Therefore, the year-on-year growth rate of sales in Taiwan's semiconductor packaging and testing industry is estimated to show an upward trend in the second half of 2025.

Given that the inventory levels in the industrial and automotive supply chains have reached a healthy state, the gradual improvement in end-market demand is expected to boost downstream customer order volumes, thereby enhancing the overall shipping momentum for discrete component products. Consequently, the year-on-year sales growth rate of Taiwan's discrete component manufacturing industry is projected to remain positive in the second half of 2025.



資料來源:經濟部統計處工業生產統計資料磁帶，台灣經濟研究院產經資料庫整理，2025 年 10 月

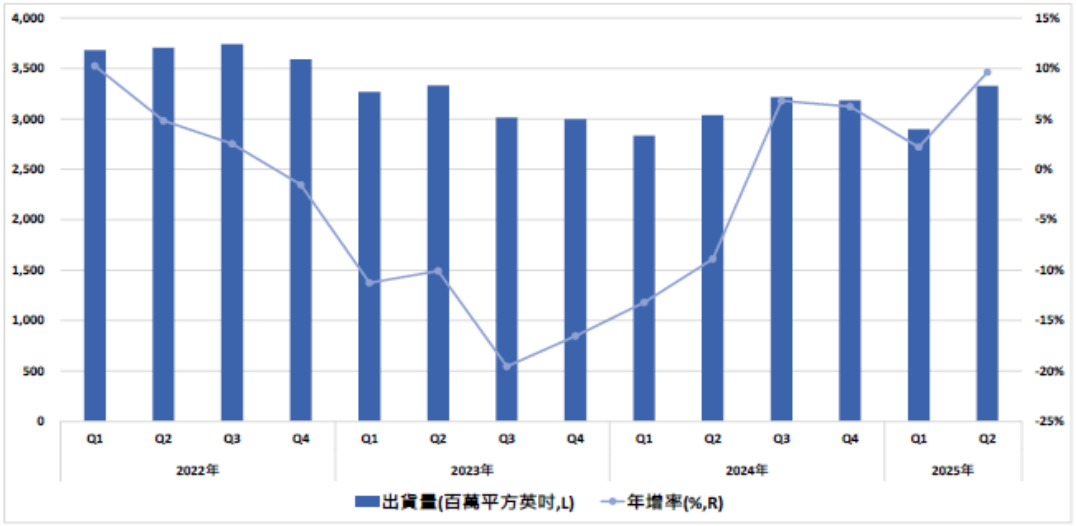
Figure 3 Annual Sales Growth Rate of Taiwanese Semiconductor Manufacturing Industry Trends

According to the statistics in Figure 4, in the first half of 2025, the global silicon wafer shipment volume maintained a growth trend, mainly benefiting from strong AI market demand, which boosted silicon wafer shipment momentum. Additionally, the gradual recovery in end-market demand, along with the uncertainty in U.S. tariff policies, prompted downstream customers to pull in orders ahead of time, further driving the overall demand in the silicon wafer market.

According to the statistics in Figure 5, in the second quarter of 2025, the sales value share of Taiwan's 12-inch and larger silicon wafers increased to 94.9%. This growth was mainly driven by the continuous development of AI technology, which led to stable growth in demand for chips related to AI fields such as GPUs and HBM, significantly boosting the shipment of 12-inch and larger silicon wafers. Conversely, the sales value share of Taiwan's 8-inch silicon wafers decreased to 4.2%, primarily due to insufficient demand in the automotive and industrial sectors. The spread of uncertainty in the overall economic environment caused downstream customers to remain conservative in stocking, suppressing demand for 8-inch silicon wafers. The sales value share of Taiwan's 6-inch and smaller silicon wafers was 1.0%, mainly constrained by still-limited demand for traditional consumer electronics and automotive electronics. Furthermore, some end products continued to shift from 6-inch to 8-inch and 12-inch silicon wafer production, which further reduced demand for 6-inch silicon wafers.

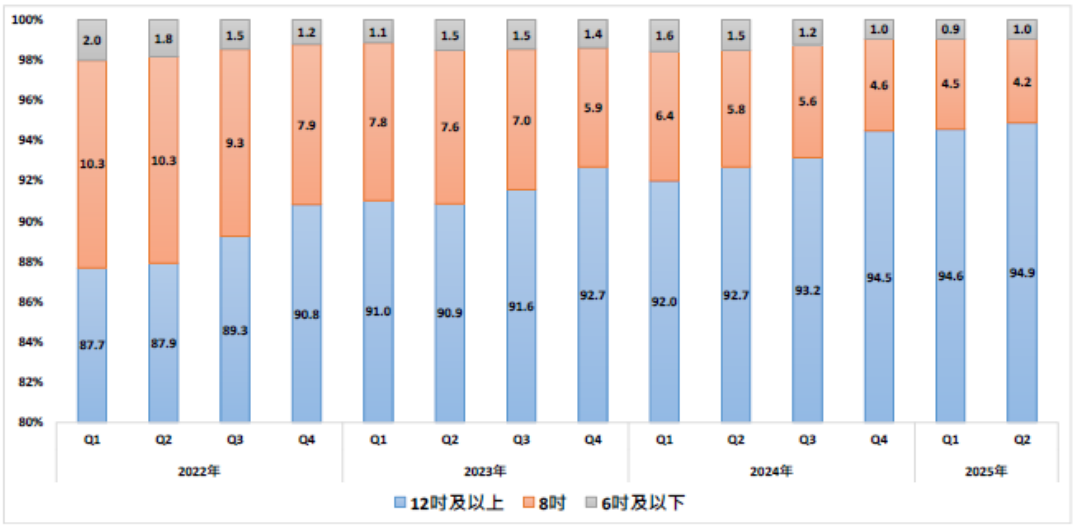
It is worth mentioning that due to rising international geopolitical policy risks, Globalwafers has shifted its expansion strategy from mergers and acquisitions to building new factories. This strategy allows them to focus on increasing capacity in regions where their customers are located and to target advanced processes and emerging application segments, thereby addressing the issue of insufficient 12-inch wafer capacity. Currently, in terms of progress under the three major expansion plans, the Italian 12-inch plant, the Texas plant in the U.S., and the Missouri 12-inch SOI plant in the U.S. have all reached the sample delivery stage

and are expected to significantly contribute to revenue in the first half of 2026. As for government subsidies in various countries, the company's two major expansion projects in the U.S. have a total investment of approximately $4 billion and are expected to receive $406 million in cash subsidies under the CHIPS Act. The first installment of $200 million was received in June 2025, and the AMIC advanced manufacturing investment tax credit will provide a 25% tax credit in 2025, which will be further increased to 35% in 2026. The company is expected to receive the 25% subsidy applied for in 2026 for 2025. The Italian 12-inch expansion project, with a total investment of approximately €450 million, has received about €103 million in subsidies from the Italian government.



資料來源:SEMI，台灣經濟研究院產經資料庫整理，2025 年 10 月

Figure 4 SEMI Global Silicon Wafer Shipment Overview



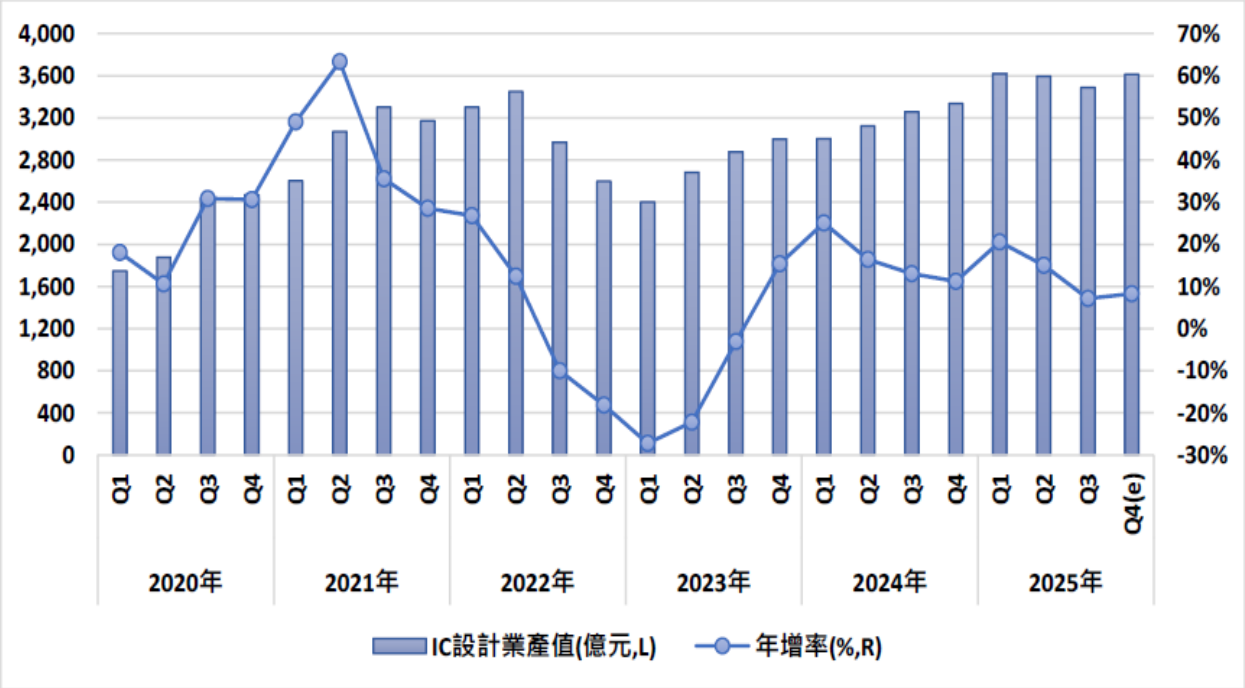
資料來源:經濟部統計處工業生產統計資料磁帶，台灣經濟研究院產經資料庫整理，2025 年 10 月

Figure 5 Distribution of the Proportion of Silicon Wafer Sales in Taiwan

② IC Design

According to the statistics in Figure 1, in the first two quarters of 2025, the year-on-year growth rates of Taiwan's IC design industry output were 20.6% and 15.0%, respectively. This was mainly due to the impact of China's consumer subsidy policies and the uncertainty of U.S. tariff policies, which led downstream customers to pull in goods ahead of time in the first half of the year. Additionally, the demand related to AI servers gradually spilled over from AI chips to fields such as high-speed transmission and power management, significantly enhancing the sales momentum of Taiwan's IC products.

In the latter two quarters of 2025, the year-on-year growth rates of Taiwan's IC design industry output are expected to be 7.2% and 8.3%. Despite the impact of factors such as the waning effect of China's consumer subsidy policies, the advance pull-in of supply chains overdrawing some demand, and a high base level from the same period in 2024, which led to a slowdown in output growth, the industry benefited from the continued strong demand for AI servers, driving increased demand for related chips like power management and high-speed transmission. Additionally, the ongoing development of the edge AI field prompted upgrades in end-product specifications, elevating the value of ICs. Coupled with the tightened supply in the memory market, which led to substantial memory price hikes, the industry output in Taiwan maintained growth momentum in the latter two quarters of 2025.



資料來源：TSIA，台灣經濟研究院產經資料庫整理，2025 年 11 月

Figure 1 Overview of the Output Scale of Taiwan's IC Design Industry

Based on the statistics in Table 1, in the first three quarters of 2025, approximately 80% of the domestic IC design industry revenue structure came from standard products (including ASSP), and 20% from customer-commissioned ICs. Upon further observation of the trend in product application proportions, it is evident that the information application proportion is on the rise. This increase is attributed to the gradual integration of AI functions into end products such as PCs and notebooks, which boosts the specifications of these end products and

consequently enhances the embedded semiconductor value. This development leads to an increase in the information application proportion of standard products. Additionally, growing demand for customized chips from customers like cloud service providers significantly increases the information application proportion of customer-entrusted ICs. However, the proportions of communication and consumer applications are showing a declining trend. Despite aggressive AI integration into high-end smartphones and IoT products, along with upgrades in telecom technologies that increase Wi-Fi 7 penetration and drive related chip demand, the overall recovery in the non-AI end market remains limited. Consequently, the growth in communication and consumer applications is not as robust as that in information applications, resulting in a relative decrease in their proportions.

In terms of the distribution of sales by country/region within the domestic IC design industry (please refer to Table 2), the proportion for China/Hong Kong gradually increased to 53.0% in the first three quarters of 2025. This indicates that Chinese manufacturers of smartphones, notebooks, and consumer electronics remain the main customers of Taiwan's IC design industry. Additionally, the escalation of geopolitical risks has prompted Chinese manufacturers to expedite their de-Americanization strategies, redirecting orders to Taiwanese companies. Coupled with the impact of China's consumer subsidy policies and the uncertainty of U.S. tariff policies, this led the Chinese supply chain to stock up early, further boosting demand in the Chinese market. Meanwhile, the limited demand for products like PCs, notebooks, and consumer electronics globally has resulted in a more cautious ordering attitude from the Taiwanese supply chain. This, along with the increased proportion of the China/Hong Kong market, has relatively diluted the Taiwan market share, gradually decreasing it to 35.7%. The North American market remained above 7.0%, primarily benefiting from the development of AI technology, which drove strong demand for AI server-related chips, supporting the scale of orders from North American customers.

Table 1: Revenue Distribution of Domestic IC Design Industry by Product Application Since 2023

單位:%

產品應用類別	2023 年				2024 年				2025 年		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
標準產品(含 ASSP)	79.8	79.0	79.8	80.0	80.4	80.3	80.3	79.8	80.1	79.4	79.4
資訊	26.0	25.6	25.0	24.7	24.9	25.2	25.2	25.1	25.6	25.9	26.1
通訊	32.5	31.3	32.2	33.1	33.5	33.0	33.2	33.3	32.8	31.6	32.1
消費性	19.7	20.3	20.6	20.3	20.4	20.6	20.4	19.6	20.0	20.5	19.8
其他	1.6	1.8	2.0	1.9	1.6	1.5	1.5	1.8	1.7	1.4	1.4
客戶委託 IC	20.2	21.0	20.2	20.0	19.6	19.7	19.7	20.2	19.9	20.6	20.6
資訊	2.8	3.0	3.4	3.7	3.6	3.7	3.7	3.8	4.0	5.1	4.8
通訊	12.1	12.3	11.2	11.0	11.1	11.0	11.1	11.4	10.9	10.7	10.9
消費性	4.2	4.3	3.9	3.7	3.8	3.9	3.8	3.7	3.9	3.7	3.9
其他	1.1	1.4	1.7	1.6	1.1	1.1	1.1	1.3	1.1	1.1	1.0

資料來源：工研院產科國際所，台經院產經資料庫整理，2025 年 11 月

Table 2 Revenue Distribution of Domestic IC Design Industry by Country/Region Since 2023

單位:%

國家別	2023 年				2024 年				2025 年		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
中國/香港	45.6	46.5	48.0	49.0	49.1	48.9	48.6	48.5	49.4	50.1	53.0
台灣	38.4	38.8	37.9	38.0	38.1	38.1	38.1	38.3	37.9	36.9	35.7
北美	7.7	7.1	7.3	7.0	7.0	7.4	7.5	7.5	7.3	7.6	7.2
日本	3.2	3.3	3.2	2.9	2.8	2.6	2.7	2.8	2.6	2.8	2.4
韓國	1.8	1.7	1.4	1.2	1.0	0.9	1.0	1.0	1.2	1.0	0.8
歐洲	1.7	1.3	1.1	0.9	1.0	1.0	1.0	1.0	0.9	0.8	0.5
東南亞	1.1	1.0	0.9	0.8	0.8	0.9	0.9	0.7	0.6	0.7	0.4
其他	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0

資料來源：工研院產科國際所，台經院產經資料庫整理，2025 年 11 月

Based on the statistics in Table 3, in the third quarter of 2025, the inventory turnover days for Taiwan's IC design industry were 91 days, maintaining a healthy inventory level. A closer examination of the subfields reveals that strong demand for AI servers has driven the associated growth in high-end memory demand, such as HBM. This has led to a global concentration of memory production capacity in high-end memory products, resulting in a supply squeeze in the mature memory market, which in turn caused the inventory turnover days for memory to begin decreasing in the second quarter of 2025.

Despite the inventory turnover days for high-speed transmission interface chips being 103 days in the third quarter of 2025, the steady growth in demand for high-speed transmission was primarily driven by AI, which led to upgrades in end-product specifications. This increased order visibility for manufacturers, prompting them to actively stock up.

The inventory turnover days for network communication chips gradually increased to 96 days in the first three quarters of 2025, primarily due to the impact of early stockpiling in the supply chain. This led network communication chip manufacturers to engage in strategic stocking to respond to rush order demands. Consequently, as customer order momentum slowed, inventory levels rose.

The inventory turnover days for ASIC design services gradually increased to 73 days in the first three quarters of 2025, primarily due to disruptions from geopolitical factors. This led Taiwanese manufacturers to adjust their supply chains by moving some customer product packaging and testing processes from China back to Taiwan, resulting in shipping delays and extended inventory turnover days. Additionally, the continuous growth in demand for AI and HPC-related chips has led ASIC manufacturers to undertake more advanced packaging turnkey projects. Since they require high-priced HBM products, the associated preparation costs have also raised the inventory amount.

Due to the still insufficient demand in the consumer electronics, automotive, and industrial control markets, the inventory digestion speed for microcontrollers and analog chips has been slow, with inventory turnover days remaining above 110 days in the third quarter of 2025.

Table 3 Overview of Inventory Turnover Days Trends in Domestic IC Design Industry and Sub-sectors

細分領域	2022年				2023年				2024年				2025年		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
ASIC 設計服務	86	103	138	144	150	119	127	121	119	107	97	82	59	68	73
記憶體與相關晶片	163	188	202	231	294	270	230	210	223	249	257	268	261	210	218
高速傳輸介面晶片	101	114	176	239	232	180	145	141	134	121	106	112	113	106	103
微控制器	120	124	143	164	181	167	161	156	154	123	125	138	139	120	117
感測器	120	145	212	243	203	157	130	106	115	118	103	97	103	94	83
運算與多媒體晶片	104	104	110	126	131	117	92	67	69	73	72	72	67	69	69
網通晶片	107	124	136	193	197	123	100	97	84	75	83	94	76	86	96
類比晶片	118	131	183	217	218	166	130	113	111	104	108	118	124	116	116
顯示與觸控晶片	88	115	153	129	104	76	70	66	67	67	57	63	71	69	69
積體電路設計業	108	118	137	154	157	128	110	95	97	96	92	93	88	88	91

注:各細分領域及積體電路設計業之存貨週轉天數以我國主要業者資料計算而成。

資料來源:公開資訊觀測站，台經院產經資料庫整理，2025年11月

Looking forward to 2026, benefiting from the continuous development of AI technology, the robust growth in demand for AI servers will drive a corresponding increase in demand for high-speed transmission, memory, power management, and other related chips. Additionally, cloud service providers investing in self-developed chip development, coupled with active engagement from domestic players, are expected to expand the scale of domestic ASIC design services. As AI functionality is progressively integrated into end products, it will upgrade the specifications of these products, further enhancing their semiconductor value. Moreover, the global trend of supply chain de-Sinicization will also boost domestic order volumes, projecting a growth trend for Taiwan's IC design industry in 2026. However, China's domestic substitution policies and intensified local market competition will increase operational pressure for Taiwanese firms in the Chinese market. The high costs and limited capacity of advanced processes and packaging may constrain profit margins for Taiwan's IC designers. Additionally, memory market shortages driving significant price hikes create uncertainty in end-market demand, leading to a conservative approach across the supply chain. Consequently, with a high base in 2025, the growth momentum of the industry is expected to slow, with the output value growth potentially decreasing to 6.8%.

③ Panel Industry

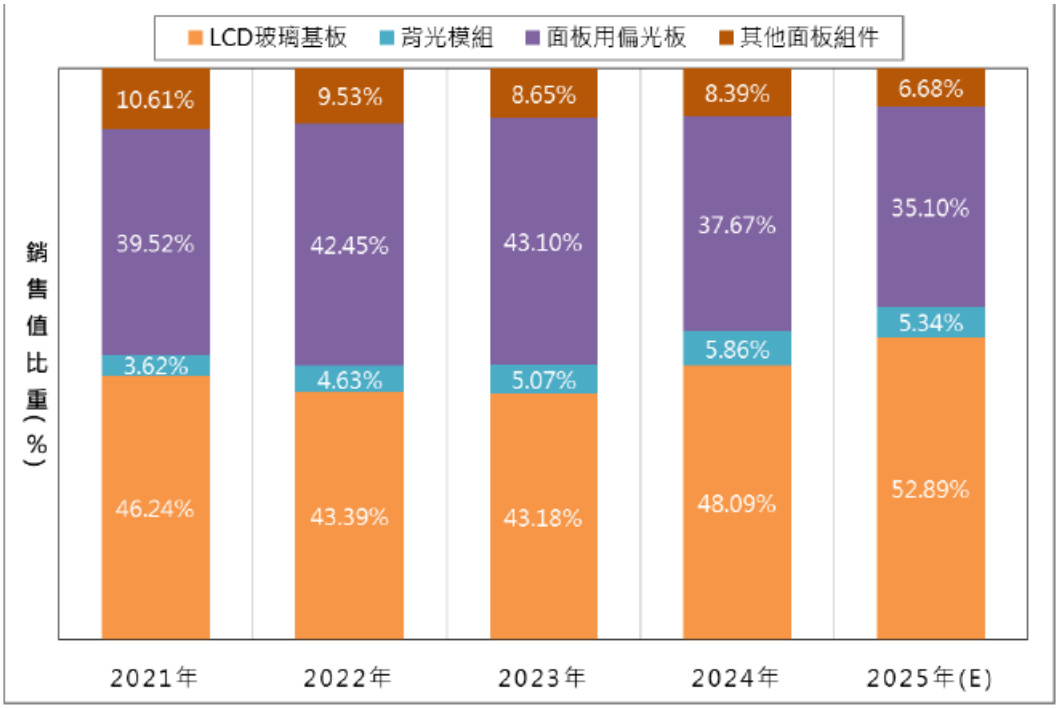
The main products of Taiwan's TFT-LCD panel component manufacturing industry include five major categories: glass substrates, backlight modules, color filters, polarizers, and other panel components such as optical films and light guide plates. Among these, color filters are primarily produced in-house by panel manufacturers, with very limited scale of specialized sales; therefore, they are no longer included in statistical items. Consequently, the industry's main products consist of four categories: LCD glass substrates, backlight modules, polarizers for panels, and other panel components.

A further analysis of the sales value proportion trends for domestic production in Taiwan over the past five years is shown in Figure 2. Firstly, regarding glass substrates for panels, besides LCD panels, backplanes for OLED, ePaper, and Micro LED panels also require glass substrates. Despite the growth limitations faced by standard products like TV panels, the expansion and deepening of various human-machine interfaces—such as automotive smart cockpits, foldable phones, outdoor advertising displays, electronic labels, AI devices, and AR devices—have driven the sales performance of glass substrates to significantly surpass that of other products. It is estimated that in 2025, the sales value proportion will further rise to 52.89%.

Regarding polarizers, since high-end display panels such as ePaper and Micro LED do not require polarizers, polarizers are mainly supplied for LCD and OLED panels. Additionally, polarizers face competition from major manufacturers in China, Japan, and South Korea, including Samsung SDI, Nitto Denko, Sumitomo Chemical, CHENGMEE, Sapo Photoelectric, and Sunnypol Optoelectronics. Furthermore, OLED panel manufacturers are actively developing CoE structures that do not require polarizers, primarily used in the foldable phone market. Under intense competition and weakened demand, manufacturers have been actively transforming, leading to a continuous shrinkage in the sales scale of Taiwanese polarizers for panels. This has resulted in an annual decline in the sales value proportion, which is estimated to drop to 35.10% in 2025, though it remains

the second largest product market.

Regarding backlight modules and other panel components, since Taiwanese manufacturers have actively relocated their production lines to China and are facing competitive pressure from Chinese companies, along with a significant reduction in the use of self-emissive display devices such as OLED and Micro LED, both have shown relatively low sales value proportions. In 2025, with decreased demand, the sales value proportions are estimated to drop to 5.34% and 6.68%, respectively (see Figure 2 for details).



注：上圖係僅統計台灣境內生產之產品銷售，以及台灣接單海外生產之銷售值結果。

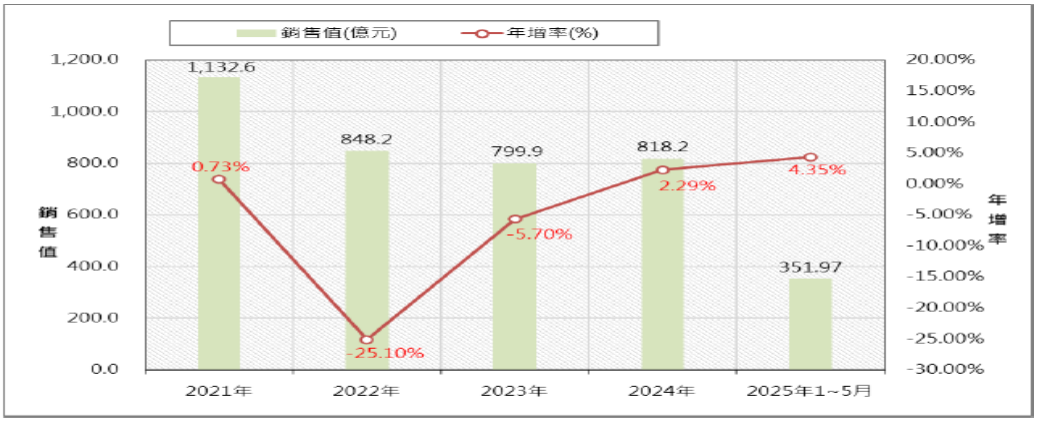
資料來源：經濟部工業生產統計磁帶資料，台灣經濟研究院產經資料庫整理(2025.07)。

Figure 2 Percentage Changes in Main product Sales Value of Taiwan's TFT-LCD Panel Component Manufacturing Industry

The changes in the industry's sales value are illustrated in Figure 3. In the first half of 2025, the industry benefited from the early pull-in effect before tariff implementation, the expansion of China's old-for-new policy, and demand driven by the end of support for Windows 10. This increased demand for applications such as TVs, notebooks, and tablets, leading to stable growth in panel demand. As a result, from January to May 2025, the growth momentum of Taiwan's TFT-LCD panel component manufacturing industry outpaced the same period in 2024, reaching 4.35%. However, from the second half of the year, the early pull-in effect diminished, inventory increases led to reduced pull-in trends, and elevated tariff costs impacted consumer demand, resulting in a projected downturn in the sales value of Taiwan's TFT-LCD panel components.

Overall, although the sales value of Taiwan's TFT-LCD panel component manufacturing industry showed growth in the first half of the year, demand weakened in the second half, leading to a downturn in sales. Thus, it is estimated that the industry's sales value will remain approximately flat in 2025. Moreover, since 2025,

geopolitical risks have continued to rise, along with increased operational costs and expenses such as tariff costs, carbon reduction, supply chain diversification, and wage costs, which will impact the profitability of companies. As a result, it is assessed that the industry will face a recession in 2025 (see Figure 3 for details).



注：本產業僅統計台灣境內生產而銷售之值，並包括台灣接單海外生產之值。
資料來源：經濟部工業生產統計磁帶資料，台灣經濟研究院產經資料庫整理(2025.07)。

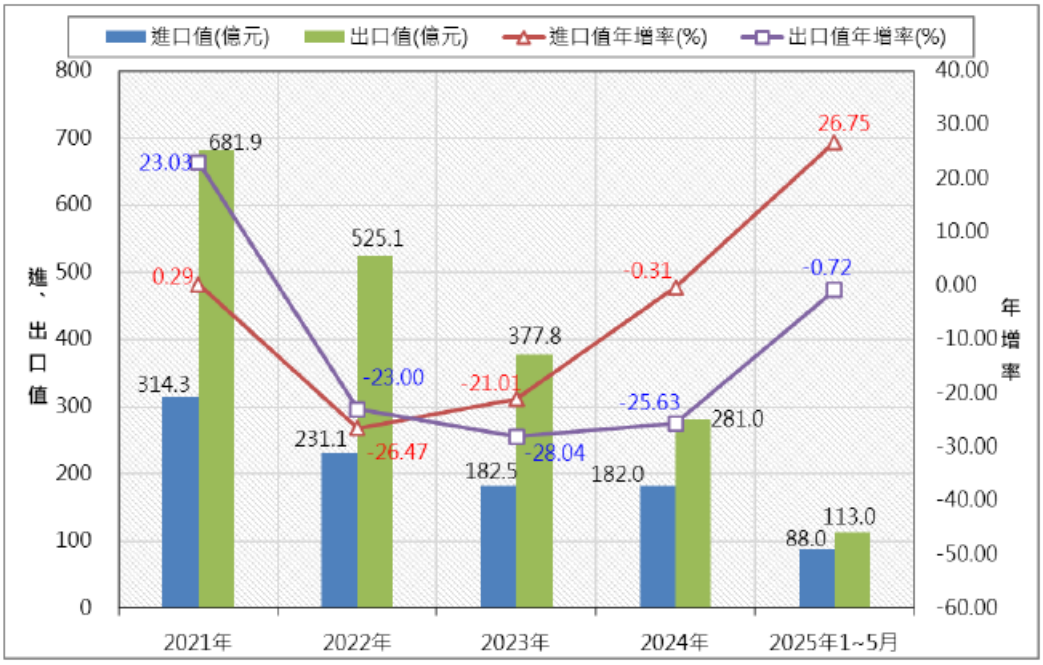
Figure 3 Changes in Taiwan Sales Value of TFT-LCD Panel Component Manufacturing Industry

As shown in Figure 4, polarizers used for panels remained the primary products in the import and export markets of Taiwan's TFT-LCD panel component industry. In 2024, the import value of polarizers accounted for 73.81%, and the export value accounted for 94.16%, making them the most significant factor influencing the import and export performance of this industry.

Further analyzing the industry's import performance since 2025, with end-market inventories already low and governments in various countries lowering interest rates to boost consumer spending, China's policies have stimulated TV demand. Coupled with the U.S. initiating a global tariff war and delaying its implementation, businesses have been prompted to actively engage in early pull-in effects. As a result, from January to May 2025, Taiwan's panel industry's output value has shown growth, further driving the import growth of TFT-LCD panel components. In particular, as Taiwanese polarizer manufacturers have actively undergone transformation, their production capacity has been reduced, which has driven the import value of Taiwanese polarizers to grow by 11.78%. Moreover, there has been a significant increase in panel parts and accessories from the United States, leading to a year-on-year increase of 101.47% in the import value of "Other parts and accessories of items under heading 9013" from January to May 2025. Consequently, the overall import value growth rate of the industry has reached 26.75%, demonstrating strong import growth momentum.

In terms of exports, from January to May 2025, steady growth in global panel demand has benefited the export performance of Taiwan's polarizer and other TFT-LCD panel components. However, given that this industry is primarily export-driven towards China, with an export value share of 83.59% in 2024, the expanding scale of component and material production by Chinese manufacturers

limits the growth momentum. Furthermore, the competitive landscape remains intense, resulting in a slight year-on-year decrease of 0.72% in the export value for this industry from January to May 2025. Export performance thus remains noticeably weaker compared to the import market (see Figure 4).

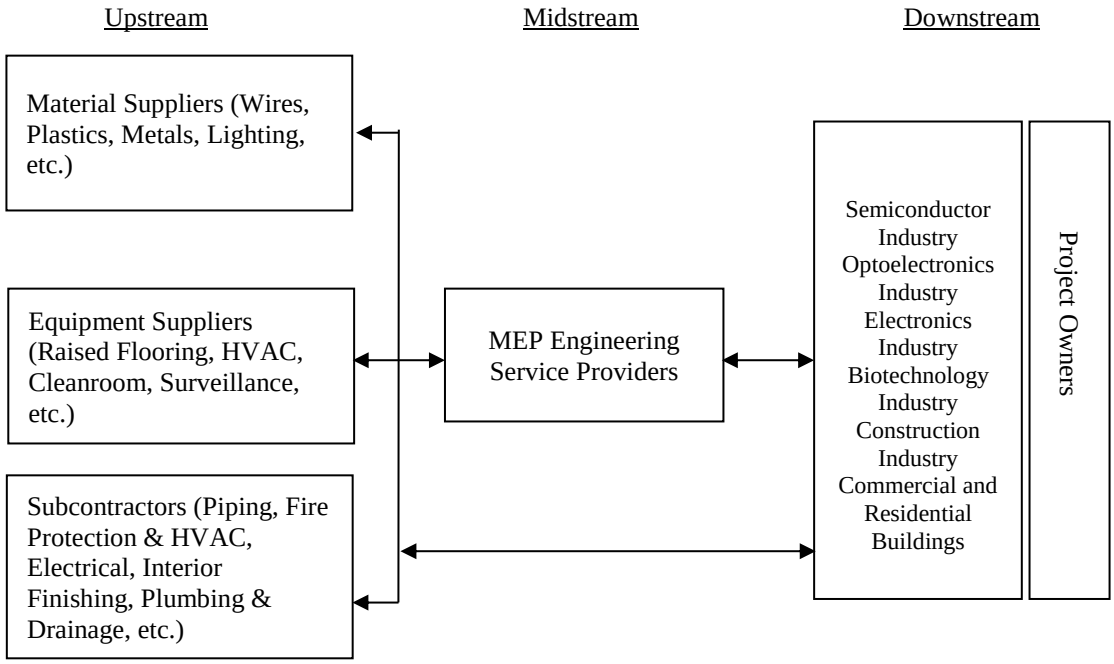


資料來源：中華民國海關進出口統計磁帶資料，台灣經濟研究院產經資料庫整理(2025.07)。

Figure 4 Percentage Changes in Main Product Sales Value of Taiwan's TFT-LCD Panel Component Manufacturing Industry

(2) Relationship with up-, middle- and downstream companies

Wholetech provides engineering integration services such as planning, construction and installation of the owner's connected plant, production equipment and automatic control equipment for gas, vacuum and chemical supply systems, according to the needs of the customer's plant engineering, which is considered as engaged in professional mechanical and electrical system engineering service industry. Wholetech is positioned between project owners, project materials and equipment manufacturing suppliers, project subcontractors and other related service industries within the supply chain. The up-, middle- and downstream relationships of the industry are as follows:



(3) Product and service development trends

System integration engineering encompasses a wide range of specialized fields, including structural design, facility layout, HVAC, power supply, grounding systems, fire safety, water recycling, automation and instrumentation, chemistry, materials, interior finishing, and equipment interconnection technologies. Effectively integrating these diverse disciplines to complete complex plant construction projects presents considerable challenges. Among these, the most notable characteristic is the construction of facilities for high-tech industries, which require stringent production environment standards. This includes facilities such as large-scale IC fabs, semiconductor foundries, optoelectronics plants, and pharmaceutical manufacturing plants. In addition, public infrastructure projects, transportation systems, hospitals, and smart buildings are also evolving toward greater automation and multifunctionality. In light of these industry development trends, traditional system engineering technologies are no longer sufficient to meet the current market demands. Therefore, system integrators with comprehensive expertise, extensive engineering experience, and strong project management capabilities will become key players in supporting the growth and

advancement of the industry.

As for technology companies, the cost of building factories is very high, and given the fact that corporate resources are limited, it has become a consensus for business operations to be focus on the use of corporate resources mainly on their core operations, resulting in technology companies focused allocation of human resources on the main production activities and marketing activities, rather than on plant construction activities. In addition, technology changes rapidly, and the life cycle of technological products is shortened. Companies must seize the opportunity from both investment and production operations. Therefore, technology companies are increasingly inclined to seek manufacturers with comprehensive turnkey capabilities to assist in completing their factory construction projects. This helps avoid the coordination challenges and operational integration issues associated with subcontractor management, while also ensuring timely business operations.

(4) Competition

The MEP engineering market is broad in scope and involves numerous participants; however, most companies provide only single-scope engineering services. In Taiwan, aside from Wholetech, providers of integrated MEP system engineering services include TWSE-listed companies such as United Integrated Services, Marketech International, L&K Engineering, and Lung Ming Green Energy Technology Engineering , as well as TPEx-listed companies such as ACTER Group and KPEC. United Integrated Services primarily engages in MEP system integration and maintenance engineering services. Marketech International focuses on the sales and services of high-tech equipment and materials, as well as cleanroom, turnkey plant, and process piping projects. Lung Ming Green Energy Technology Engineering specializes in MEP system integration and maintenance services for cleanrooms and biopharmaceutical facilities. L&K Engineering mainly provides cleanroom piping engineering services. ACTER Group focuses on cleanroom, turnkey plant, and process piping engineering. KPEC is primarily engaged in engineering services for the petrochemical industry, cleanrooms, and process piping systems.

3. Technology and Research and Development Overview

(1) Technology and Research and Development Overview

① Technical Level and Research and Development of the Industry

The Company operates in the gas pipeline engineering services industry. Its technical expertise is primarily developed through ongoing collaborations with domestic and international engineering firms on pipeline construction projects. By observing their engineering designs, project management practices, and material selection processes, the Company compares these approaches with its own to identify technical differences. It adopts new materials and integrates them into its own innovative engineering methods and comprehensive project management systems. Through analysis of the strengths and weaknesses of these external practices, the Company refines and localizes advanced technologies and materials to better suit Taiwan's operational environment. These enhancements are then

applied to the Company's engineering design and construction processes.

Since 2002, the Company has established the W4 Division, focusing on research and development with an emphasis on independent R&D and supervision. For many years, the Company has been dedicated to supplying special gases for the semiconductor industry, highlighting customized services. This commitment has made the Company an indispensable satellite manufacturer in the semiconductor industry. The self-developed gas cylinder cabinet (Model: WTC-3FA-G) re-obtained the international semiconductor safety certification in 2014. The Company has continued its efforts in developing gas cylinder cabinets and obtained the highest level of explosion-proof certification for the equipment in 2017. Passing this certification not only demonstrates that the safety and quality of the product have reached international standards but also showcases the excellent development capabilities of the R&D team. On July 15, 2008, the Company received a Notice of Allowance from the Intellectual Property Office, Ministry of Economic Affairs, for Patent Certificate No. (97) Zhi-Zhuan-Yi-(Wu) 02060, Patent No. 09720368350, titled “Cylinder Disassembly Safety Device.”

In addition, the Company took action to align with government policies and corporate initiatives promoting equipment localization and environmental protection and energy conservation. The Company established its fifth business unit in 2011, named the W5 Local Scrubber Advanced Product BU. This unit is dedicated to the development of process exhaust treatment equipment (Local Scrubbers), with fully integrated in-house capabilities in research and development, design, manufacturing, and sales. It is committed to offering the most advanced and competitive products on the market, while delivering optimal, tailor-made solutions and superior services to customers. The Local Scrubbers currently produced use high-quality components to ensure greater durability and extended service life. Energy- and water-saving modes have been incorporated into the product design to achieve energy conservation and carbon reduction. The products have obtained SEMI S2 and CE certifications, ensuring that their quality meets international standards.

② Technology and Research and Development Overview

Wholetech has a dedicated engineering design department, responsible for the design of piping engineering. The foundation of its technical capability is mainly accumulated through years of pipeline engineering contracting opportunities, observing the differences, and pros and cons of designs, management measures, and material selection of other industry peers, as well as actively communicating with raw material suppliers to master the latest material technology to improve the quality of engineering expertise. Currently, no major technical cooperation contracts with other companies were signed.

Wholetech has invested in the research and development of gas cylinder cabinets for gas supply, valves, and monitoring software aimed at enhancing plant safety since 2002. The company has established an R&D team of 10 to 15 members, led by the Vice President. All team members hold at least a college degree and have

expertise in areas such as computer monitoring, programming, mechanical engineering, and chemical gases. The outcomes of these R&D efforts have received international semiconductor safety certifications and have been continuously shipped to semiconductor manufacturers.

In response to the advancement of semiconductor technologies and industry trends, the Company has progressively expanded its chemical system services. By integrating proven and enhanced technologies, it offers plant-wide hydrofluoric acid dilution systems, comprehensive chemical monitoring systems, and chemical slurry mixing and supply systems for CMP processes, in order to meet the stringent requirements of high-end semiconductor facilities.

(2) R&D expenditure in the most recent year

Unit: NT$ Thousand%

Item	2025	Q1 2026 (Note)
R&D Expenditure	17,445	-
Operating revenue	5,245,806	-
Ratio to Net Sales	0.33%	-

Note:As of the publication date of this Annual Report, no Financial Statement for Q1 of 2026 has not been attested by CPAs.

(3) R&D achievements

Year	Description	Application Segments
2002	PT&SCALE Integration Calibration System	Gas control system
	Gas mixing cylinder cabinets and control system (Ar/H2)	Gas mixing process
2003	Branch Purge Box	Independent supply system
	Miniaturized VMB	Independent supply system
	VMB 4Stick Emergency Safety Valve	Independent supply system
2004	Gas mixing VMB(N2/H2)	Gas mixing process
	NH3 BSGS gas supply system	Specialty gas supply system
	Single steel NH3 gas cylinder cabinets/detector integrated gas supply system	Monitoring system
	PCL software humanized interface	Gas cylinder cabinets
2005	Man-machine interface humanized design	Gas cylinder cabinets
	Triple steel simplified BSGS gas cylinder cabinets	Specialty gas supply system
	Triple steel low evaporation pressure gas cylinder cabinets system	Specialty gas supply system
	6 steel hydrogen supply system	High-flow specialty gas supply system
	Double steel gas cylinder cabinets cylinder holder	Gas cylinder cabinets
2006	NF3 High-flow supply system	Gas cylinder cabinets
	Gas Mini Bubbler System	Epitaxy MOCVD process
2007	TCS gas supply system	Gas cylinder cabinets(Epitaxy process)
	G2 GAS gas supply panel	Specialty gas supply system

Year	Description	Application Segments
2008	Cylinder disassembly safety device	Gas cylinder cabinets
2010	TSMC Modularization of VMP	VMP module
2011	Gas cylinder cabinets domestic explosion-proof certification	Gas cylinder cabinets
	Gas cylinder cabinets international CE Mark	Gas cylinder cabinets
	Local scrubber SEMI S2 certification	LED, solar panel and semiconductor process
2012	DEZ Liquid Evaporation System	Solar special process
	H2O VAPOR SYSTEM	Solar special process
	BSGS T-CYLINDER supply system	High-flow specialty gas supply system
2013	SEMI S2 certification	Gas cylinder cabinets
	GE low current system certification	Gas cylinder cabinets
2014	Obtained SEMIS2 certification	Gas cylinder cabinets
	AUTO GUARD development	Gas cylinder cabinets
	JIMERU Cloud Bonus System	Mobile/e-commerce
2015	Obtained Taiwanese, Japanese, and Chinese patent for the new semiconductor scrubber equipment	Local scrubber
	Obtained the project certificate of cutting machine	Piping system engineering
	Qualified Registration Certificate for SI-Automated System Integration Planning Technical Service	Industrial Development Bureau
	IR Mobile Thermal Imaging System, with certified high accuracy	National Measurement Laboratory
	IoTxAI Smart Facility Management System	IoT Smart Facility
2016	Obtained Taiwan (R.O.C.) invention patent for the semiconductor waste gas treatment device	Local scrubber
	Top-tier explosion-proof certification	Specialty gas supply equipment
	Obtained Taiwan (R.O.C.) and China patent for the new heat source detection device and its system	Plant inspection system
2017	Obtained Taiwan (R.O.C.) and China patent for the new exhaust piping monitoring system with blockage prevention function	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) and China patent for the new exhaust piping monitoring system that could monitor if the piping has been blocked	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) invention patent for the new heat source detection device and its system	Plant inspection system
2018	Obtained Taiwan (R.O.C.) and China patent for the new dust filtration device	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) and China patent for the new high-efficiency gaseous waste treatment equipment	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) and China patent for the new wet-etching cleaning table exhaust equipped with high adsorption washing device	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) patent for the new multi-purpose wireless mobile pump cart	Water and chemical delivery and emergency response equipments
2019	Obtained Taiwan (R.O.C.) invention patent for the wet-etching cleaning table exhaust equipped with high adsorption washing device	Gaseous waste treatment equipment

Year	Description	Application Segments
	Obtained Taiwan (R.O.C.) invention patent for the vapor-liquid separator for gaseous waste	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) invention patent for the new gaseous waste exhaust vapor-liquid drainage device	Gaseous waste treatment equipment
2020	Obtained Taiwan (R.O.C.) invention patent for the disposal management system	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) and China patent for the new disposal management system	Gaseous waste treatment equipment
	Obtained Japanese patent for the new gaseous waste treatment system	Gaseous waste treatment equipment
2021	Obtained Taiwan (R.O.C.) patent for the new gaseous waste treatment system with enhanced filtration efficiency	Gaseous waste treatment equipment
2022	Obtained Taiwan (R.O.C.) invention patent for the gaseous waste treatment system with enhanced filtration efficiency.	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) patent for the new program-controllable energy saving system	
	Obtained Taiwan (R.O.C.) patent for the new gaseous waste treatment equipment that can reduce concern traction levels of nitrogen and oxygen by-products	
	Obtained Taiwan (R.O.C.) patent for the new treatment device that utilizes vortex tube for efficiency improvement in waste gas filtration	
	Obtained Taiwan (R.O.C.) patent for the new gaseous waste filtration equipment that utilized high-frequency heating source	
2023	Obtained Taiwan (R.O.C.) invention patent for the new local scrubber that can reduce concentration levels of nitrogen and oxygen by-products	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) patent for the new treatment device that utilizes vortex tube for efficiency improvement in waste gas filtration	
	Obtained Taiwan (R.O.C.) patent for the invention of waste gas filtration equipment that utilizes high-frequency heating source	
2024	Obtained Taiwan (R.O.C.) patent for the new gaseous waste filtration equipment that utilized high-frequency heating source (I)	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) patent for the new gaseous waste filtration equipment that utilized high-frequency heating source (II)	
	Obtained Japan utility model patent for gaseous waste filtration equipment (I)	
	Obtained Japan utility model patent for gaseous waste filtration equipment (II)	
2025	Obtained Taiwan (R.O.C.) patent for the new filtration equipment with differential temperature treatment (I)	Gaseous waste treatment equipment
	Obtained Taiwan (R.O.C.) and People's Republic of China patent for the new gaseous waste filtration equipment that utilized high-frequency heating source (I)	
	Obtained Taiwan (R.O.C.) and People's Republic of China patent for the new gaseous waste filtration equipment that utilized high-frequency heating source (II)	

4. Long-Term and Short-Term Development

(1) Short-term development

① Marketing strategy

Through providing high-quality engineering services, establish a corporate image, strengthen market recognition, enhance Wholetech's reputation to further expand service market share and create the highest profit, build-up a professional sales team, and improve the quality and quantity of Research and development.

② Product development strategy

A. Provide professional engineering services to establish a high-quality corporate image

B. Expand the range of products and service items, such as process equipment support and clean room.

C. Research and development of self-brand equipment, parts and monitoring

D. Integrate supplier strategic alliances and strengthen turnkey

③ Operation management

A. Implement project management, continuously reduce project costs and ensure construction quality, so as to enhance project competitiveness.

B. Train outstanding engineering talents and provide the best service capabilities in the market.

④ Financial management planning

A. TPEx-listed in 2007, increasing the channels for fundraising, lowered the cost of capital, and recruited excellent talents to meet operational needs.

B. Ensure sufficient working capital, strengthen financial structure, and maintain good relationships with banks.

(2) Long-term development

① Marketing strategy

A. Combine the operating resources of affiliates to jointly expand Wholetech's market share.

B. Invest in companies with potential at home and abroad, or make strategic alliances to make Wholetech a fully integrated business entity.

② Product development strategy

A. Increase overseas work bases to compete for overseas engineering

B. Strive for the agency rights of equipment and parts related to semiconductor and optoelectronic industries.

C. Expand the scope of turnkey to increase competitive

③ Operation management

A. Implement talent training, improve the management system and employee benefits, so as to unite employees and reduce the turnover rate of employees.

B. Continue to create profits, share shareholders and employees, and fulfill social responsibilities.

C. Continue to implement project management and maintain a record of zero industrial safety accidents every year.

④ Financial management planning

A. Continue to strengthen professional financial functions, increase risk control capabilities, and make solid plans and preparations for the financial coordination required to expand the scale of operations.

B. Utilize the diversified financing channels in the capital market to plan a comprehensive financial plan to improve Wholetech's financial structure and reduce operational risks.

II. Market and Sales Overview

(I) Market Analysis

1. Major sales (service) region

Revenue and proportion of different projects in the last two years and in the most recent period are as follows:

Unit: NT$ Thousand%

Year	2024		2025	
Sales Region	Amount	Percentage	Amount	Percentage
Domestic Sales	2,342,397	42.69%	2,351,068	44.82%
Foreign	3,144,695	57.31%	2,894,739	55.18%
Total	5,487,092	100.00%	5,245,807	100.00%

2. Market share

Since the high-tech clean room and industrial plant mechanical and electrical system integration projects serve a wide range of objects, it is estimated that there are about dozens of domestic engineering companies engaging in this industry, each specializes in different segments and participates in different bidding, coupled with the fact that there are no research institution specifically collecting the relevant market data, it is impossible to provide market share information. Wholetech's clean room engineering performance and factory facilities integration design and construction capabilities are as follows:

① Project performance

There is no formal customer-issued certification for cleanroom projects; instead, customers determine qualified contractors based on internal evaluations, primarily considering past project performance and engineering track records to establish trust. Since its establishment, Wholetech has focused on specialty gas pipeline engineering. Its past project portfolio includes gas piping works for semiconductor fabs such as

UMC, TSMC, Nanya Technology, ProMOS, Powerchip, Winbond, and Macronix, as well as panel manufacturers including AUO, Chi Mei, Sino Image, and Quanta Display. The Company has also received commendations, such as plaques and certificates of appreciation, from clients including TSMC, UMC, Macronix, Inotera Memories, and AUO in recognition of its engineering excellence. Building on years of experience in gas piping engineering, the Company has leveraged its strong reputation in gas systems and solid customer relationships to pursue business diversification. It has actively expanded into turnkey cleanroom and MEP engineering services. Over the years, the Company has secured projects from mid-sized clients such as Sino-American Silicon Products, Danen-Company, Dingcheng Optoelectronics, Taimide Tech, G-TECH, Everlight Chemical, SAFC Hitech Taiwan, Unimicron, Everlight Electronics, Subtron Technology, Raystar Optronics, Phoenix Silicon International, Sirtec International, Cyntec, Innodisk, UniDisplay, and Flexium Interconnect. These projects have contributed to the Company's growing track record and have demonstrated its capabilities in integrated design and project execution.

② Facility integrated design and construction capabilities

Taking SAS's new construction project as an example, Wholetech's design team uses 3D design package to assist the air-conditioning, fire protection, electricity and civil engineering contractors to perform simultaneous construction, so that the clean room of SAS's Southern Hsinchu Plant can be completed within 40 days, gradually accumulate actual results and integrated design capabilities, making Wholetech a synonym for high-tech contractors.

3. Future supply and demand situation and growth of the market

① Future supply

The entry barrier of the electromechanical system engineering industry of high-tech plants is high. Despite there are many manufacturers currently engaged in electromechanical engineering in Taiwan, the engineering technical capabilities and construction projects of each manufacturer are mostly limited to a single system segment, and given the fact that mechanical and electrical engineering services must

rely on the long-term accumulation of engineering experience and technology, as well as factors such as long-term cooperation with owners and maintenance and warranty, all will form entry barriers, and therefor, future supply will not increase significantly.

On the other hand, the construction of fabs and panel factories requires huge investments, and has very strict selection criteria for the operating scale and financial structure of contractors. Therefore, there are only a few companies in Taiwan that are actually capable of providing large-scale electromechanical engineering for semiconductor and optoelectronic companies.

② Future demand

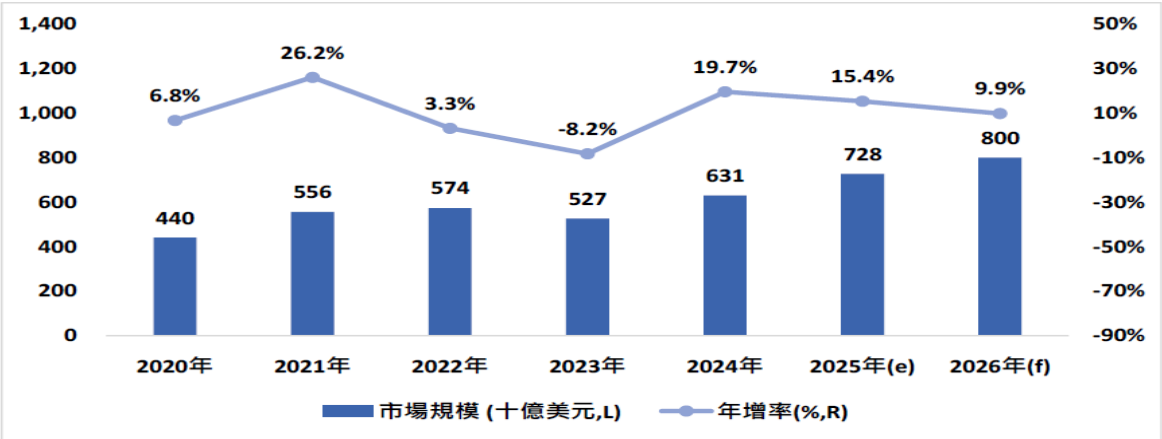
The business opportunity of electromechanical system engineering for high-tech plants comes from the needs of downstream customers for electromechanical system engineering due to plant expansion plans or plant upgrades. The analysis of the future capital expenditures in the semiconductor and optoelectronic industries are as follows:

A. Semiconductor Industry

According to the statistics in Figure 6, the global semiconductor market is expected to reach US$800 billion in 2026, with a year-over-year growth rate of 9.9%, indicating continued expansion. Among these, the logic chip market's year-over-year growth rate is expected to converge to 9.0%, primarily due to the high base in 2025. Additionally, as AI infrastructure gradually enters a steady growth phase, there may be a slowdown in the growth momentum of AI chips, which could, in turn, restrain the overall performance of the logic chip market.

The memory market's annual growth rate is expected to reach 17.8%, mainly benefiting from the sustained tight supply in the memory market, which will gradually drive up memory prices. Additionally, the continued expansion of the AI application market will also boost demand for HBM, DDR5, and other DRAM products, as well as increase the sales momentum of NAND products such as enterprise SSDs.

The annual growth rates for the markets of discrete components, sensor components, analog ICs, and microcomponents are projected to be 8.9%, 5.3%, 5.1%, and 4.6%, respectively. This indicates that overall supply chain inventory has returned to a healthy level, end-market demand is gradually recovering, and the Federal Reserve's initiation of an interest rate cut cycle is helping to stimulate improvements in industrial and automotive market demand, as well as boosting sales of consumer electronics products.



資料來源:WSTS，台經院產經資料庫整理，2025 年 10 月

Figure 6 Global Semiconductor Market Size Overview

After Trump took office in 2025, the U.S. government successively released a series of Policies targeting the Semiconductor Industry. In April 2025, the U.S. government initiated a Section 232 investigation into semiconductors. In August, Trump announced a 100% tariff on imported semiconductors, with exemptions only for companies that have concrete investment plans in the U.S. In the same month, the U.S. government announced the acquisition of a 10% stake in Intel. In September, the U.S. Secretary of Commerce proposed the "Chip 50-50 Concept," advocating that future domestically produced and imported chips in the U.S. should each account for 50%. In November, Trump declared that only the U.S. would have access to NVIDIA's most advanced AI chips.

The Trump administration actively promoted the reshoring of the Semiconductor Industry to the United States, using tariffs and other measures to force semiconductor manufacturers to accelerate the establishment of capacity in the U.S., while gradually supporting domestic semiconductor companies. At the same time, it used advanced AI chips from companies such as NVIDIA as key resources in negotiations.

Given that the U.S. government has regarded semiconductors as a strategically critical industry and that the development of AI technology further amplifies the importance of the Semiconductor Industry, it is expected that in 2026, the U.S. government will continue to require semiconductor manufacturers to increase their investment scales in the U.S. and promote the adoption of domestic capacity by American Customers. Moreover, since the development of the Semiconductor Industry relies on the overall industry ecosystem, the U.S. government is likely to extend its strategic goals to key materials like photoresists and high-end packaging and testing capacities.

For Taiwan's semiconductor manufacturing industry, Taiwanese companies may be forced to expand their Investment Plans in the U.S., and the high costs of operations and construction there may compress their profitability. Additionally, the relatively limited local semiconductor talent in the U.S. could gradually lead to the loss of Taiwan's key talent. On the other hand, as China faces continued

pressure from the U.S. in the semiconductor and AI chip sectors, it will further drive the development of domestic semiconductor self-reliance, intensifying competition in the mature process segment and increasing operational pressure on Taiwan's second-tier foundries.

Looking ahead to the first half of 2026, despite the impact of geopolitical risks and rising U.S.-China tensions, which contribute to ongoing uncertainties in U.S. semiconductor policies and China's rare earth policies, and the gradual expansion of local capacity adoption across supply chains globally potentially displacing orders for Taiwan's mature processes and mid-to-low-end packaging and testing providers, the high costs associated with building and operating plants in the U.S. are also expected to squeeze the profit margins for those investing there. However, benefiting from the continuous development of AI technology, global cloud service providers are actively expanding AI infrastructure, and governments worldwide are investing in sovereign AI development, leading to stable growth in AI chip demand, thus supporting the high utilization rates of Taiwan's advanced processes, advanced packaging, and high-end testing capacities. The development of emerging applications like autonomous driving and edge AI, as well as interest rate cuts by the Federal Reserve, are expected to drive further recovery in non-AI end-market demand, stimulating sales momentum for discrete components, analog ICs, and other products. Simultaneously, as major DRAM manufacturers globally continue to invest in advanced capacity, this helps keep the supply tight in the niche DRAM market, driving up prices of related products and improving the operational performance of Taiwan's DRAM manufacturers. Therefore, Taiwan's semiconductor manufacturing industry is expected to exhibit growth in the first half of 2026. However, given the already high base period in the same period of 2025, overall growth momentum may moderate.

B. Panel Industry

Looking ahead to the industry's development in 2026, starting with the downstream display panel output value forecast, the latter half of 2025 will see the global economy entering an operating environment characterized by high-tariff trade protection, which is expected to persist into 2026. This will cause the global economy to maintain stable low growth in 2026. According to the latest forecast data released by S&P Global on July 15, 2025, the global economic growth rate is projected to slightly increase from 2.4% in 2025 to 2.6% in 2026. Consequently, the growth momentum for global end devices in 2026 is not expected to effectively stimulate demand. According to forecasts by SigmaIntell, global TV shipments in 2026 will only see a slight increase of 0.41% to 218.7 million units. Similarly, according to Omdia's forecasts, the global notebook and tablet shipment growth rates in 2026 are expected to be 1.96% and -2.30%, respectively, thus impacting demand for panels. Therefore, it is estimated that the global display panel output value growth rate will slow to 1.4% in 2026, presenting a low-growth trend that will further affect demand for TFT-LCD panels. The LCD panel segment with the highest usage is expected to fall into a downturn, with an annual decrease rate of 2.05%. Coupled with continuing increases in operational costs and expenses such

as tariffs, it is anticipated that the sales value of Taiwan's TFT-LCD panel component manufacturing industry will fall into a recession in 2026, with poor industry performance.

In terms of detailed industry analysis, due to the high entry barriers for LCD glass substrate technology and its relatively wide range of applications, the advanced panel markets such as Micro LED, Mini LED, ePaper, and QD OLED are expected to have higher growth momentum. With applications continuously expanding into areas like automotive curved glass and even replacing copper foil substrates in semiconductor chip carriers, a phenomenon of capacity crowding has emerged. Therefore, it is predicted that Taiwan's LCD glass substrate sales in 2026 will continue to show a growth trend, with demand performance relatively higher than other products. Regarding backlight modules and polarizers, although companies continue to develop diverse business models and layout niche new markets, their primary application remains in LCD panels. With the increasing penetration of OLED, Micro LED, and ePaper, the impact on the LCD panel market performance is evident, further exacerbated by intense competition among manufacturers. Consequently, the sales value of both backlight modules and polarizers is likely to enter a declining phase, with the industry's performance not as favorable as that of LCD glass substrates.

In response to the global tariff war environmental challenges, it is anticipated that global end-market demand will exhibit a weak trend in 2026, further slowing the growth momentum of this industry's major downstream panel market. The LCD panel sector, due to its higher application ratio, is expected to face a downturn. Combined with rising operational costs and expenses such as tariffs, the outlook for Taiwan's TFT-LCD panel component manufacturing industry in 2026 is expected to be unfavorable, particularly for backlight modules and polarizers, which are expected to fall into a downturn. However, LCD glass substrates have a wide range of applications and are needed in all panels, with expanded applications in niche markets like automotive curved glass and semiconductor chip carriers. The high barriers to technological entry and tempered competition among manufacturers are expected to help the Taiwan LCD glass substrate industry maintain growth in 2026, with relatively better economic performance.

4. Favorable and unfavorable factors in long-term development and response measures

① Favorable factors

A. In recent years, chips have become the core driving force behind the development of the global technology industry. The rise of generative artificial intelligence (AI) has gradually become the driving force for breakthroughs and innovation across various industries, and is internationally recognized as the key technology for the next industrial revolution, which will impact global political, economic, social, and lifestyle aspects over the coming twenty years. To embrace the opportunities and challenges of future industrial technological transformation, the government has proposed the "Chip-Driven Taiwan Industrial Innovation Program" (referred to as the "Chip Innovation Taiwan Program"), planning to allocate 300 billion NT

dollars from 2024 to 2033. The first phase, starting in 2024 and lasting five years, primarily leverages Taiwan's globally leading advantages in semiconductor chip manufacturing and packaging and testing. It aims to innovate applications by integrating with key technologies such as generative AI, strategically positioning Taiwan's future tech industry and promoting accelerated innovation breakthroughs across all industries. Facing the latest wave of technological innovation, the government aims to seize the golden opportunity for international cooperation by promoting the "Chip Innovation Taiwan Program" across multiple ministries. By joining hands with the industry and academia, the initiative seeks to deepen Taiwan's leading advantage in semiconductors and develop diverse applications. This strategic move is designed to preemptively position Taiwan's technological capabilities over the next decade and foster further innovation in the tech industry.

B. Wholetech possesses more than 30 years of experience in gas piping and vacuum piping engineering, and is deeply recognized and trusted by major semiconductor and optoelectronic manufacturers.

C. Wholetech provides a total solution that covers design, planning, construction, supervision, industrial safekeeping and testing talents, and has all-round project management capabilities that could meet customer needs.

D. In addition to establishing offices in Linkou, Taichung, Tainan, and Kaohsiung, the Company has also set up Wholetech System Hitech (Shanghai) Co., Ltd., Wholetech Group (Shanghai) Trading Co., Ltd., and Wholetech System Hitech (S) Pte., Ltd. Furthermore, in 2023 and 2024, the Company established Wholetech System Hitech USA, Inc., Wholetech System Hitech Japan, Inc., and Wholetech GmbH, expanding its regional business and moving towards globalization.

E. Wholetech's business scope covers semiconductors, optoelectronics, solar energy, touch panels, biotechnology, pharmaceuticals and traditional industries, etc., and is not affected by the prosperity of a single industry.

② Unfavorable factors

A. Inferior competition among domestic industry

B. Engineering companies belong to the service industry, and are difficult to operate in large-scale. In addition to the constant needs for improvement in technical capabilities and management, factors such as market uncertainty, fluctuations in the business cycle, the development of professional talents, and the turnover and aging of personnel, all may cause a business crisis.

C. There is a significant difference for the peak period and off-peak period, which increases the uncertainty of the Company's operation, and are highly relevant with changes in the overall environment.

③ Measure to be taken in response

The competitive characteristics of the engineering business encompass multiple factors such as price, quality, and technical capability. Engineering is a service-

oriented business that requires professional expertise, and as such, the focus should be on the quality of talent and management. To maintain consistent quality and a strong reputation, the company has adapted to the highly competitive environment. Wholetech strives to uphold its self-imposed standards and image in a competitive market, continually improving operational sensitivity and service capability by learning from mistakes. Over the years, Wholetech has responded to changes in the engineering market by adopting an approach that seeks excellence in the ordinary, innovation in the conventional, and change in the familiar. This extensive experience has become a key strategy for the Company to navigate market changes and competition.

As the industry's prosperity is easily influenced by the macro environment, Wholetech continues to explore new customer sources, new industry targets, and diversified operations to expand the Company's business scope, while maintaining relationships with key customers. Thus, Wholetech is able to adjust its pace and work focus in real time, regardless of the fluctuations in various industries, thereby maintaining a certain level of operational growth and achieving the goal of steady growth and sustainable operations.

(II) Major Uses and Production Processes of Main Products: Wholetech undertakes engineering service, not manufacturing mass produced products, therefore not applicable.

(III) Supply of Major Raw Materials: Wholetech's major raw materials are pipes, steel materials, valves, and has established long-term strategic alliances and cooperation with major suppliers. In addition, Wholetech has prepared inventories for the aforementioned materials as early as last year to cope with possible material shortages, due to the delay in deliverance affected by the global pandemic and the implementation of lockdown and pandemic clearance policy in China, therefore, the supply of raw material is still considered as stable.

(IV) Names of Customers Who Contributed Over 10% of Total Purchases (Sales) in Either of the Last Two Fiscal Years, the Amount and Proportion of Purchases (Sales) from (To) Them, and Explanations for Any Changes:

1. Names of suppliers who contributed over 10% of total purchases in either of the last two fiscal years, along with the purchase amount and proportion: No single supplier has contributed over 10% of total purchases in either of the last two fiscal years. In addition to the procurement of raw materials, Wholetech subcontracts individual projects to third-party manufacturers. The selection of suppliers is based on the Company's third-party management procedures and may vary depending on the nature of each project, the client's requirements, the construction location, and the supplier's construction quality and cooperation. Wholetech has established a stable supply and cooperation relationship with material equipment and engineering subcontractors, so there is no significant risk of concentration of purchases.

2. Names of the customers contributed to more than 10% percent of the total purchase (sale) amount in either of the most recent two years, the amount of purchase (sale) from (to) them, and the ratio thereof:

Unit: NT$ Thousand

Item (Note 1)	2024				2025			
	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer
1.	A	1,272,777	23.20%	-	A	1,503,118	28.65%	-
2.	B	1,827,050	33.30%	-	B	948,006	18.07%	-
3.	C	747,962	13.63%	-	C	689,824	13.15%	-
4.	D	2,611	0.05%	-	D	543,907	10.37%	-
	Others	1,636,692	29.82%	-	Others	1,560,951	29.76%	-
	Net sales	5,487,092	100.00%	-	Net sales	5,245,806	100.00%	-

Note:List all customers accounting for 10 percent or more of Wholetech's total sales amount in the 2 most recent fiscal years and the amounts sold to each and the percentage of total sales accounted for by each. If Wholetech is prohibited by contract from revealing the name of a customer, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name

3. Wholetech is a professional system integration engineering service provider, all service is handled on a case-by-case basis, and the construction period of the projects contracted by the Company is stated in the contract. All construction will be carried out according to the project progress unless there are special factors, therefore, the project service income during certain period may be more concentrated on certain customers when Wholetech undertakes a project with a high total contract price and completes the project.

III. Employee Information for the Past Two Years and as of the Publication Date: Number of Employees, Average Years of Service, Average Age, and Education Distribution

March 31, 2026

Year		2024	2025	As of March 31, 2026 (Note)
Number of Employees	President's Office	8	29	22
	Process piping system design and engineering	172	7	7
	Clean room and MEP system turnkey	20	26	26
	Specialty gas cabinet and waste gas treatment systems	121	178	166
	Wet process equipment, chemical system turnkey and others	31	116	122
	Risk Management and Quality Assurance Department	91	84	83
	General Management Department	36	32	31
	Business Marketing Department	21	25	23
	Total	500	497	489
Average age		36.8	36.8	36.9
Average Years of service		6.3	6.3	6.7
Education distribution percentage (%)	Ph.D.	0%	0%	0%
	Master's degree	9%	6%	6%
	College	87%	83%	83%
	Senior high school	3%	11%	11%
	Below senior high school	1%	0%	0%

Note:The annual data shall be updated as of the publication date of this Annual Report.

IV. Information Regarding Environmental Protection Expenditure

Any losses suffered by the Company in the most recent fiscal year and up to the Annual Report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None occurred in the most recent fiscal year and up to the publication date of this Annual Report.

Wholetech's business does not produce pollution. No waste water, waste gas and other pollutants will occur during the construction process, and the assembly process of the equipment completed on-site per customer's needs does not generate waste gas or waste water. In addition, the solid waste generated during the construction or assembly process will always

be disposed pursuant to government regulations and customer's request, and all subcontractors are required to cooperate with the Company's policy implementation. Therefore, the business engaged in by Wholetech has no environmental pollution.

v. Labor Relations

(I) List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests

1. Employee Benefit Plans

To promote labor-management harmony, enhance employee cohesion, and care for employee welfare, the Company, in addition to labor and national health insurance, has established an Employee Welfare Committee. This committee implements various employee welfare measures, including health check-ups, employee travel, outdoor activities, and year-end parties. It also facilitates communication between labor and management.

① Employee profit-sharing bonus, year-end bonus.

② Labor insurance, health insurance and group insurance.

③ Depending on the business performance, organizes employee travel.

④ Establishing an Employee Service Committee to provide employees with services and life care, aiming to enhance their sense of belonging. Distributing birthday cards and birthday vouchers to employees celebrating their birthdays each month. Organizing activities related to mutual assistance and service projects on a periodic basis.

⑤ Distribution of employee wedding cash gifts and funeral condolences.

⑥ Organizes employee recreational and dinner activities.

⑦ Education and training subsidies.

⑧ Sign a special contract with the child care institution for child care services.

2. Continuing Education and Training

Recognizing that talent is the most valuable asset, Wholetech aims to continuously enhance the professional skills and potential of its employees through planned learning and development initiatives. This not only improves the overall performance and competitive edge of the organization but also provides employees with opportunities for ongoing learning and growth.

(1) Depend on the different training methods, divided into:

A. New recruit (or job transfer) training

B. On job training: After each annual goal being set, an annual education and training plan drafted according to the business goals, development trends and management activities, along with its budget, shall be prepared by each

department and submitted to the president for approval. It will be implemented after approval, and training records will be registered by the General Management Department after the end of each training course.

(2) The 2025 employees education and training records are as follows:

Item		Statistics	Course description
Self-organized	Number of courses	101 in total	Gas monitoring system, testing processes, basic operation and maintenance of five types of equipment, introduction to secondary allocation, WTC-300 troubleshooting education and training, thermal hazard operations, cloud design management and principles of database usage, introduction to information equipment and maintenance, etc.
	Total training hours	216 hours	
Expatriate	Total training hours	3,312 hours	MQM Welder and Quality Control Certification, General Safety and Health Education and Training, Non-Destructive Testing Technology Training, Aerial Work Platform Safety and Health Education Training, Roof Work Supervisor Safety and Health Education Training, Fire Management Personnel, Organic Solvent Operations Supervisor Safety and Health Education Training, ISO 9001/45001 4.1/4.2 Integrated Training, etc.
	Total expenses	NT$1,441 thousand	Including expenses for hiring external lecturers.

(3) Information regarding domestic and foreign certificates Wholetech's accounting and auditing personnel possesses:

A. New recruit (or job transfer) training

B. Discussion on key points of internal controls and auditing in law and regulation compliance.

C. Practical Discussion on the Audit of the Annual Operation Plan and Budget Preparation.

3. Retirement Systems and the Status of Implementation

To stabilize employees' life after retirement, the Company has established employee retirement regulations in accordance with the law and set up the Supervisory Committee of Labor Retirement Reserve. Starting from July 1, 2005, the Company has also adopted the government's new pension system to allocate contributions to employees' personal pension accounts. For those who choose to make voluntary contributions, the Company will withhold the voluntary amount from their monthly salary and transfer it to their individual pension accounts at the Bureau of Labor Insurance.

Pension system	Old system	New system
Applicable legal basis	Labor Standards Act	Labor Pension Act
How to allocate	2% of the total monthly salary of employees is allocated and deposited into a special account at the Bank of Taiwan under the name of Wholetech.	The company contributes 6%. Employees voluntarily contribute up to 6%.
Allocation Amount	As of 2025, the accumulated amount of the labor pension reserve is NT$14.19 million.	As of 2025, the accumulated contributions amount to NT$17.39 million.

The Company applies the following provisions pursuant with the Labor Pension Act:

(1) Retirement:

Workers are eligible to apply for retirement under one of the following circumstances: (Those who choose to apply the Labor Pension Regulations shall follow the same regulations).

① Those who have worked for more than 15 years and have reached the age of 55.

② Those who have worked for more than 25 years.

③ Those who have worked for more than 10 years and have reached the age of 60.

(2) Compulsory retirement:

The Company shall not force employees to retire unless they fall under any of the following circumstances:

① Those who have reached the age of sixty-five.

② Mentally deprived or physically disabled and unable to work as an employee.

The age stated in Subparagraph 1 of the preceding paragraph may be adjusted by the Company to the central competent authority for approval for employees with special characteristics such as dangerous and strong physical strength. However, the age shall not be less than 55 years old.

(3) Pension payment standard:

①The working years before and after the application of the Labor Standards Act and the choice to continue to apply the pension provisions of the "Labor Standards Act" or to retain the working years before the application of the Labor Pensions Act pursuant with the Labor Pension Act, the standard of pension payment shall be calculated pursuant with Article 84-2 and Article 55 of the Labor Standards Act.

②Employees who have the working experience in the preceding paragraph and are forced to retire pursuant with Article 35, Paragraph 1, Subparagraph 2, whose mental loss or physical disability is caused by performing their duties, shall be subject to Article 55, Paragraph 1, Subparagraph 2 of the Labor Standards Act, and be provides by additional twenty percent.

③For employees who are subject to the pension provisions of the Labor Pension Act, the Company shall contribute 6% of their salary to the employee's personal

pension account on a monthly basis.

(4) Pension payment:

The Company shall pay the employee's pension within 30 days from the date of employee's retirement.

(5) Statute of limitations for pension claims:

①Employees who are subject to the pension provisions of the Labor Standards Act have their right to claim pensions, starting from the month following retirement, and extinguish them if they are not exercised within five years. The right to claim pensions cannot be transferred, offset, seized or provided as a guarantee.

②Employees who apply for pensions in accordance with the Labor Standards Law may submit supporting documents and open a special account in a financial institution for the purpose of depositing labor pensions. The deposit in the special account shall not be used as the object of offset, seizure, guarantee or compulsory execution.

4. Labor Agreements and Employee Rights Measures

(1)Wholetech attaches great importance to the opinions of employees and is committed to establishing an environment of open communication. Managers and various departments regularly hold labor-management meetings to encourage employees to share their opinions openly and transparently with the relevant personnel. Managers and departments are required to provide prompt responses to ensure the effective implementation of two-way communication.

(2) The labor-management relation is harmony, and there is no major dispute and agreement between labor and management.

5. Employee Stock Subscription, Dividends and Shareholding Method

The employee profit-sharing plan allows employees to directly participate in sharing the Company's operational achievements, aligning with the Company's business goals. If the Company's annual balancing ends up with a profit, 8% of which shall be distributed as employees' profit-sharing bonuses, of which no less than 20% of the aforementioned employee bonuses shall be distributed to junior-level employees and paid out as cash or stock options, resolved at a Board of Directors meeting. Target beneficiaries of said distributions include company employees that fit certain criteria. But if the Company suffers from a loss, the make up to the loss shall be retained in advance, and then distribute employee bonuses according to the percentage mentioned. The Company allocates a certain percentage of the capital increase for employees to purchase shares during each capital increase. Employees can subscribe to the stocks based on their personal preferences.

6. Employee's Behaviors or Ethical Code

To ensure a harmonious relationship between labor and capital, and to continue the excellent corporate culture, as well as to consolidate the core value and the goal of sustainable development, in addition to strengthening employee benefits in the system, Wholetech has implemented the retirement system, and conducted the labor-

management coordination meeting pursuant to law. Given that the operation of the enterprise must be built on the basis of integrity, the moral conduct of employees is therefore comprehensively considered in the management of internal control. Wholetech has established an Employee Handbook, which made clear statements regarding confidentiality code and service code, as well as the clear statement stating that both capital and labor shall be committed to the establishment of corporate ethics and professional ethics, so that employees can clearly understand the codes of ethical conduct that they should follow to ensure the development of the Company. The main norms are as follows:

（1） Company vision and business philosophy ("integrity, law-abiding," "safety, quality," "innovation, and service,"), company organization and history.

（2） The regulations that employees should know: New recruit registration procedures, salary, attendance, dismissal, severance, suspension without pay and suspension, resignation, retirement, transfer, business trip, reward and punishment methods, performance assessment. The dismissal chapter shall make clear statement on requirements for the code of conduct and ethics that employees should have, such as major insults, deliberate loss on machinery, continuous absenteeism, violation of labor contracts or company regulations (gathering to threaten, carrying prohibited items, malpractice, embezzlement of public funds, acceptance of bribes, forging or stealing seals, spreading rumors, stealing, gambling in the workplace, drunkenness, etc.).

（3） Confidentiality Code: To fulfill all confidentiality regulations, not to inquire, not to disclose any company secrets that are not known or held in the position, even if they are known or held, they should be avoided from leaking.

（4） Code of Service: Emphasize not to operate business related to the Company's business without permission, maintain the Company's honor, abide by the Company's rules and policies, be honest in words and deeds, refrain from debauchery, gambling, alcoholism and other behaviors that damage reputation, and abide by industrial safety regulations, not to bring fire in plant area, etc.

（5） Employee welfare: Please refer to V. Labor Relations (1)-1

（6） Holidays: Wholetech upholds the concept of humanization and emphasizes the value of both work and life. Therefore, employees are encouraged to make full use of their holidays to achieve the purpose of self-relaxation, and hope that they can perform better at work after a full rest. Employees enjoy the following holidays: (regular) holidays, special leave, marriage leave, personal leave, compensatory leave, public leave, and various necessary leave stated in the Labor Standards Act, such as sick leave, maternity leave, public injury leave, funeral leave, paternity leave , menstrual leave, family care leave, etc.

（7） Communication of opinions: The General Management Department has established an employee feedback and suggestion email, employees can make suggestions to the Company in work or life, as a reference for improvement. In addition, internal communication can be accomplished through existing e-mail,

telephone, and visual conferences, to exchange data and information, communicate, build consensus, and utilize the maximum effort of teamwork.

7. Employees Workplace and Personal Safety Protection Measures:

Wholetech firmly believes that safety and health are as important as engineering operations. In order to strengthen our colleagues' ability to manage and prevent risks, Wholetech will continue to improve occupational safety and health operations to ensure the quality, safety and health of engineering construction. Wholetech has formulated various measures regarding occupational safety and health operations. In addition to the compliance with occupational safety and health laws and regulations, Wholetech strives for discipline, safety, hygiene, health, and professionalism.

Wholetech promises to:

(1) Continuous improvement: implement the standard operating procedures to prevent accidents and affect the physical and mental health of workers.

(2) Compliance with laws and regulations: Compliance with laws, regulations and related requirements is the primary responsibility of management personnel at all levels.

(3) Automatic inspection: Conduct work safety analysis to detect potentially hazardous work and environment early, to avoid personnel loss.

(4) Safety and health management: attach importance to the safety and health of employees, and ensure the life safety and physical and mental health of all employees.

(5) Ultimate goal: zero disasters.

Wholetech attaches great importance to the safety and health of employees, from the traffic safety of employees to and from work, the physical health check before employment, and the regular medical checkup and health promotion after employment. Wholetech conducts on-site service planning to create a healthy workplace, provide safety and health publicity, as well as provide personal PPE provision (hard hat, safety shoes, goggles, earplugs and earmuffs...etc.) before employees enter the factory. Other measures taken include regular weekly work rules SOP education publicity (elevated, electricity, hot, limited, high risk... etc.), improvement of the professionalism of employees, conduct departmental education and training from time to time, and implementation of perfect curriculum norms.

To protect the safety of employees and the safety of the Company's property and equipment, Wholetech has formulated an emergency response plan. In the event of an emergency, colleagues in each department use correct knowledge and skillfully operate emergency response and accident prevention procedures to ensure the safety of colleagues and the safety of plant facilities.

Wholetech has set up a complete fire protection system pursuant to the provisions of the fire protection law, quarterly conduct fire protection and escape equipment inspections, implement fire emergency disaster response drills every six months, regularly schedule plans for drills, and review to confirm the effectiveness

of the system. In the workplace, first-aid personnel are assigned pursuant to the law and other regulations of the competent authority, a labor safety and health management unit is established, and dedicated administrators are assigned, responsible for labor safety and health related matters, and assists each factory area in promoting safety and health operations.

In order to enhance the effectiveness of safety and health management and align with international standards, the company passed the OHSAS 18001 Occupational Health and Safety Management System certification in 2006 and transitioned to the ISO 45001 international certification in April 2020. In order to implement the occupational safety and health policy, Wholetech identifies all possible hazards through assessment of risk regarding internal and external issues and legal inspection. For items that might cause significant safety and health risks, as well as internal and external expectations and needs, Wholetech set goals, benchmarks and management plans to manage and improve accordingly. In addition, Wholetech provides employees with suggestions and complaint channels to listen to employees suggestions in order to create a high-quality safety and health culture, thereby enhancing the Company's corporate image. Wholetech continues to hire external auditors to audit and certify every year to achieve sustainable development.

As environmental awareness continues to rise, Wholetech attaches great importance to environmental protection. By promoting the environmental management system, the Company effectively manages air pollution, water pollution, waste, toxic substances, and noise pollution. These efforts contribute to waste reduction, cost savings, and minimizing environmental damage, reinforcing Wholetech's commitment to sustainable operations. Wholetech has gradually implemented energy-saving and carbon-reduction measures, including the annual replacement of lighting with LED and sensor-based fixtures, reducing electricity usage during lunch breaks, upgrading air conditioning systems to top energy-efficient models, installing water-saving devices, and conducting training sessions to promote water and electricity conservation—all in an effort to contribute to the protection of the planet.

(II) List any losses suffered by the Company in the most recent fiscal year and up to the Annual Report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

1. The labor-management relation is harmonious since establishment, and there are no losses suffered by the Company due to labor disputes.
2. The labor-management relation is harmonious, no losses suffered by the Company due to labor disputes in the most recent two years, and the possibility of labor disputes in the future is extremely small.

VI. Cybersecurity Management:

(I) Describe the cybersecurity risk management framework, cybersecurity policies, concrete management programs, and investments in resources for cybersecurity management.

Cybersecurity risk assessment:

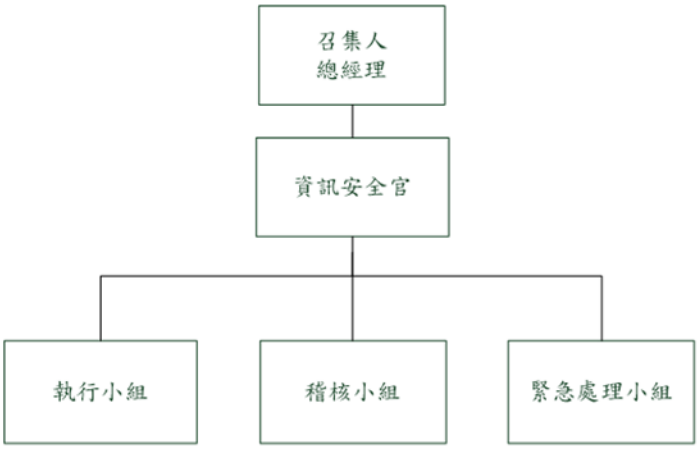
Wholetech has formulated cybersecurity-related operations and management methods to implement internal control systems and maintain company cybersecurity policies. To ensure the appropriateness and effectiveness of information management and operations, Wholetech conducts annual internal information audits, external CPA audits, and disaster recovery drills. Details are provided as follows:

1. Cybersecurity Risk Management Framework

To effectively implement the cybersecurity strategy formulated by the information security organization and ensure internal compliance with relevant cybersecurity guidelines, as well as procedures and regulations, Wholetech has established a cybersecurity committee, which holds regular meetings every six months. When a cybersecurity incident happens, the cybersecurity officer will hold a temporary meeting for problem-solving. The information security committee sorts out and summarizes the annual implementation status of cybersecurity risk management, and reports to the Board meeting at least once a year.

Wholetech's 2025 cybersecurity report has been completed and reported in the Board meeting, and the relevant information has been disclosed on the Company website.

2. Cybersecurity Organizational Structure



3. Cybersecurity Policies

Wholetech's information-related policies include: information internal control guidelines, cybersecurity management regulations, computer usage and management measures, laptop/device carry-out application via e-approval, confidential information protection policy, ERP disaster recovery plan, and ERP annual account access rights review, among others.

The above management policies are all to ensure the security of company data, systems, equipment and network communications, and also to ensure that the system information account group access permissions are correct and authorized.

In addition, through weekly system backups and annual ERP disaster recovery drills, Wholetech ensures data preservation security and system recovery accuracy, while effectively monitoring and addressing information-related issues through system logs.

4. Cybersecurity Network Structure

Wholetech has established an information management department responsible for maintaining IT equipment and overseeing information security. Externally, the Company has implemented firewalls and systems to prevent phishing, viruses, and spam. Internally, a company-wide anti-virus system is in place, with a central console managing virus definition updates. Regular cybersecurity awareness campaigns are also conducted to enhance employees' information security awareness.

5. Information Management and Protection

Wholetech regularly backs up the Company's file server and important Server data, and adopts off-site backup methods and regular disaster recovery drills to ensure data accuracy and security, and reduce the risk of data loss caused by human error and natural disasters. The Company implements file server access control, granting permissions through an application and review process. A complex password policy is enforced to reduce the risk of hacker attacks, and encryption systems are used to protect important data.

The Information Unit executes related businesses pursuant to the regulations, and implements them to ensure data security and integrity. No material management deficiencies were found in the external audit risk assessment, therefore Wholetech's current information security has no major adverse effects or major operational risk.

6. Cybersecurity Risks and Countermeasures

Information regarding the impact of cybersecurity risk on Wholetech's financial performance and the losses suffered due to material cybersecurity incidents, possible impacts (including operations, goodwill, etc.) and countermeasures are disclosed on the Company website.

To strengthen prevention and management efforts, Wholetech has introduced relevant management tools, such as AD account management to strengthen personal account security and computer management, introducing online behavior management equipment to strengthen personnel online security, and introducing file protection management and document management systems to strengthen data protection.

(II) List any losses suffered by Wholetech in the most recent fiscal year and up to the Annual Report publication date due to significant cybersecurity incidents, the possible impacts thereof, and the measures taken or to be taken. If a reasonable estimate cannot be made, an explanation of the facts as to why it cannot be estimated should be provided: No significant cybersecurity incidents occurred in 2025 or up to the publication date of this Annual Report, and therefore there have been no relevant losses or impacts.

VII. Significant Contracts

Except for general commercial transactions, Wholetech has not signed any important contracts at present. In addition, Wholetech has disclosed the material contingent liabilities and unrecognized contractual commitments in financial reports.

Chapter V Review of Financial Condition, Financial Performance, and Risk Factors

I. Financial Condition

Comparison of Financial Conditions (Consolidated)

Unit: NT$ Thousand

Year / Item	2025 Year	2024 Year	Difference	
			Amount	%
Current assets	4,983,666	5,525,458	(541,792)	(9.81%)
Property, plant and equipment	1,290,346	926,079	364,267	39.33%
Intangible assets	10,504	10,504	0	0.00%
Other assets	36,154	61,311	(25,157)	(41.03%)
Total assets	6,320,670	6,523,352	(202,682)	(3.11%)
Current liabilities	3,871,729	4,272,200	(400,471)	(9.37%)
Non-current liabilities	187,044	186,968	76	0.04%
Total liabilities	4,058,773	4,459,168	(400,395)	(8.98%)
Share capital	730,476	730,476	0	0.00%
Capital surplus	54,813	164,385	(109,572)	(66.66%)
Retained earnings	1,469,723	1,180,048	289,675	24.55%
Other equity	6,885	(10,725)	17,610	(164.20%)
Total equity	2,261,897	2,064,184	197,713	9.58%

I. Detailed analysis of the cause for there is a 20 percent or more variation in the monetary amounts, and such sum has reached NT$10 million, are as follows:

1. Property, plant, and equipment: The increase in land, machinery and equipment, transportation equipment, and buildings under construction in 2025 compared to 2024 is due to additional purchases and construction activities.
2. Other assets: The decrease in deposits-out in 2025 compared to 2024 was the cause.
3. Capital surplus: In accordance with Article 241 of the Company Act in 2025, NT$109,571,538 from the capital surplus generated by issuing shares above their par value will be distributed in cash to shareholders listed in the shareholder register on the record date for the capital surplus distribution, at a rate of NT$1.5 per share.
4. Retained earnings: The increase in retained earnings in 2025 compared to 2024 was due to higher accumulated earnings and undistributed profits.
5. Other equity: The increase in other equity in 2025 compared to 2024 was due to the higher exchange differences resulting from the translation of the financial statements of foreign operating entities.

II. Future response measures: Not Applicable.

Note: Comparison of financial conditions for the most recent two years was made based on IFRS, and has been audited and attested by CPAs.

II. Financial Performance

1. Comparative Analysis of Financial Performance (Consolidated)

Unit: NT$ Thousand

Item \ Year	2025 Year	2024 Year	Amount Increase (Decrease)	Percentage Change (%)
Operating revenue	5,245,806	5,487,092	(241,286)	(4.40%)
Operating costs	(3,985,750)	(4,325,519)	(339,769)	(7.85%)
Gross profit	1,260,056	1,161,573	98,483	8.48%
Operating expenditure	(550,071)	(588,766)	(38,695)	(6.57%)
Operating profit	709,985	572,807	137,178	23.95%
Non-operating income and expenses	34,298	97,497	(63,199)	(64.82%)
Pre-Tax Profit	744,283	670,304	73,979	11.04%
Income tax expense	(196,529)	(175,180)	21,349	12.19%
Net income (loss) for the period	547,754	495,124	52,630	10.63%
Other comprehensive income (loss) for the period (net of Income Tax)	15,198	29,572	(14,374)	(48.61%)
Total comprehensive income for the period	562,952	524,696	38,256	7.29%
Net income attributable to owners of parent	547,754	495,124	52,630	10.63%
Total comprehensive income attributable to owners of parent	562,952	524,696	38,256	7.29%
Earnings per share	7.44	6.72	1	10.71%

Analysis of increase (or decrease):

1. Operating profit: The main reason is that the gross profit in 2025 increased compared to 2024, and the expenses in 2025 decreased compared to 2024. Non-operating income and expenses: The decrease is primarily due to the reduction in other gains and losses in 2025 compared to 2024, as well as a decrease in financial costs in 2025 compared to 2024.
2. Other comprehensive income (loss) for the period (net of income tax): Mainly due to a decrease in the exchange difference in the translation of 2025 financial statements of foreign affiliates compared to 2024.

Note：Comparison of financial conditions for the most recent two years was made based on IFRS, and has been audited and attested by CPAs.

2. Gross profit change analysis: The expected sales volume and its estimation basis, the possible impact on the Company's future financial business and the response plan should be reasonable.

III. Cash Flows

Liquidity Analysis for the Most Recent Two Years (Consolidated)

Item \ Year	2025 Year	2024 Year	Percentage Change (%)
Cash flow ratio (%)	0	48.36	(100.00)
Cash flow adequacy ratio (%)	116.30	158.58	(26.66)
Cash reinvestment ratio (%)	(12.41)	64.51	(119.24)
Analysis of increase (or decrease): Cash flow ratio, cash flow adequacy ratio, cash reinvestment ratio decrease: This is mainly due to a significant decrease in net cash flow from operating activities in 2025 compared to the previous year.			

2. Liquidity Analysis for the Coming Year

Unit: NT$ Thousand

Cash Balance at the Beginning of the Period①	Net Cash Flow from Operating Activities for the Year②	Cash Outflows for the Year③	Cash Surplus (Deficit)+-①+②-③	Corrective Measures Taken in Response to Deficit	
				Investment Plans	Financing Plans
$2,436,719	$(363,289)	$230,144	$1,843,286	-	-

IV. Impact of Major Capital Expenditures in the Most Recent Fiscal Year on Financial Activities:

Wholetech has had no major capital expenditures for the most recent two fiscal years, and during the current fiscal year up to the publication date of this Annual Report.

V. Recent Year's Investment Policies, Main Causes of Profit or Loss, Improvement Plans, and Investment Plans for the Coming Year:

Unit: NT$ Thousand

Item \ Description	Book amount	Income (loss) amount	Policies	Reasons for gain or loss	Improvement plans	Other future investment plans
WHOLETECH SYSTEM HITECH LIMITED	279,935	43,360	Provide financial planning consulting services	Mainly due to the profit from reinvestment business.	-	Timely assessment based on market and industry conditions
Wholetech System Hitech (Shanghai) Co., Ltd.	279,909	43,360	Electromechanical, electrical and plumbing engineering business	Mainly due to the increase in project contracting and profits.	-	Timely assessment based on market and industry conditions
WHOLETECH SYSTEM HITECH INC.	249,403	28,991	Provide financial planning consulting services	Mainly due to the profit from reinvestment business.	-	Timely assessment based on market and industry conditions
WHOLETECH GROUP INTERNATIONAL TRADING LIMITED	249,403	28,991	Provide financial planning consulting services	Mainly due to the profit from reinvestment business.	-	Timely assessment based on market and industry conditions
Wholetech Group (Shanghai) Trading Co., Ltd.	249,403	28,991	Import and export trading business of electronics, machinery, chemical equipment, pipe fittings, hardware materials, etc.	Mainly due to the increase in business contracting and profits.	-	Timely assessment based on market and industry conditions
WHOLETECH SYSTEM HITECH (S) PTE. LTD.	260,615	60,056	Construction of water, gas pipelines and sewage systems, gas production, and primary distribution of fuel gas systems.	Mainly due to the increase in project contracting and profits.	-	Timely assessment based on market and industry conditions
WHOLETECH HOLDINGS, LLC	195,946	658	Asset management service	Mainly due to rental income	-	Timely assessment based on market and industry conditions
WHOLETECH SYSTEM HITECH USA, INC.	17,264	4,085	Equipment sales and installation services	Mainly due to the increase in project contracting and profits.	-	Timely assessment based on market and industry conditions
WHOLETECH SYSTEM HITECH JAPAN, INC.	53,013	(5,639)	Equipment sales and installation services	During the initial establishment period, operating costs were higher with lower business revenue.	-	Timely assessment based on market and industry conditions
WHOLETECH GmbH	72,835	(8,025)	Equipment sales and installation services	Operating expenditure incurred during the initial establishment.	-	Timely assessment based on market and industry conditions

VI. Risk Analysis and Assessment

Organization and operation of risk management:

1.Wholetech's risk control mechanism is divided into three levels, with the first level being the division level, the second level being the department level, and the third level being the overall company, and it is implemented according to the internal control system. The details are described as follows:

(1) Risk management at the division level: Divisional-level risk management is responsible for overall planning and execution by division-level Supervisors. It is the most basic risk management mechanism and operation unit, responsible for the risk definition, detection, confirmation and control functions at the operation level, so that colleagues in charge of daily operation business can report the risks that may arise from their management of the business.

(2) Risk management at the department level: The risk management at the department level is managed by the Vice President of each department. The President is responsible for the risk control strategy of each function, based on the attributes and differences of the division of labor of each function. Weekly business meetings, weekly cross-department executive management meetings, monthly business meetings and annual budget meetings, etc. Are all being held separately, to gather and discuss the various industries and internal risks faced by the Company, develop and formulate relevant risk management strategies from the overall perspective of the Company, as well as review and confirm that the internal control system and relevant laws and regulations comply with the needs of the Company's operating environment.

(3) Risk management at the overall company level: The risk management at the overall company level is through regular and irregular internal audits conducted by the Audit Office, and CPAs conduct regular external audits to ensure the implementation of the risk management and control system.

2.The audit report will be submitted to the Board of Directors.

<table>
<tr><th>Risk management organizational chart</th><th>Risk Control Direct Unit (Business Responsible Unit) (First Level)</th><th>Risk Assessment and Control (Second Level)</th><th>Board of Directors and Audit Office (Third Level)</th></tr>
<tr><td>I. Interest rate, exchange rate and financial risk
II. High-risk and high-leverage investment, lending funds to others, derivatives trading, financial planning and investment</td><td>General Management Department Financial Department</td><td>President, General Management Department, Audit Office</td><td rowspan="5">Board of Director, CPAs: (Decision-making and final control of risk assessment and control)

Audit Office: (Risk inspection, assessment, supervision, improvement, tracking, report)</td></tr>
<tr><td>III. Research and development plan
IV. Policy and legal changes
V. Technology and industry changes
VI. Change of corporate image
VII. Investment, reinvestment and M&A benefits</td><td>Research and development Unit, General Management Department Financial Department, Legal Affairs, Marketing Strategy Department, President's Office</td><td>President, General Management Department, Audit Office, Business Meeting, Executive Management Meeting</td></tr>
<tr><td>VIII. Expansion of plant or production
IX. Centralized purchase or sale</td><td>General Management Department Procurement Department, Marketing Strategy Department</td><td>cross-department executive management meeting, Business meeting, Audit Office</td></tr>
<tr><td>X. Share transfer of Directors, Supervisors and major shareholders
XI. Changes in management rights</td><td>General Management Department, Financial Department, Stock Affairs</td><td rowspan="2">President, General Management Department, Audit Office, cross-department executive management meeting, Legal affairs</td></tr>
<tr><td>XII. Litigation and non-litigation matters
XIII. Other operational matters</td><td>Legal Affairs, Marketing Strategy Department</td></tr>
</table>

XIV. Personal conduct, ethics and conducts	Department heads, General Management Department, Human Resource		
XV. SOP and compliances of laws	Department heads		
XVI. Board conference management	General Management Department, Financial Department, Stock Affairs		

(I) The effect upon the Company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

1. The estimated effect upon the Company's profits (losses) of interest rate fluctuations:

(1) The effect upon the Company's profits (losses) of interest rate fluctuations, and response measures to be taken in the future

① The effect upon the Company of interest rate fluctuations

Based on the current economic situation, it is estimated that market interest rates will gradually decline. Wholetech's 2025 and 2024 interest income and interest expenses account for a small proportion of revenue. In summary, changes in interest rates will not cause major adverse effects on the Company's revenue and profits.

At the end of 2025, Wholetech's total amount of cash and cash equivalents are NT$2,436,719 thousand, and bank loans are NT$38,413 thousand. If the market interest rate changes, the effective interest rate of such financial products will change accordingly.

If the market interest rate increases by 1%, it will generate an additional annual interest income of about NT$23,983 thousand for Wholetech.

Unit: NT$ Thousand

Item \ Year	2025	2024
Interest Income (1)	38,231	36,085
Interest Expenditure (2)	6,670	23,898
Net Operating Revenue (3)	5,245,806	5,487,092
Ratio of Interest Income to Net Operating Revenue(1)/(3)	0.73%	0.66%
Ratio of Interest Expenditure to Net Operating Revenue(2)/(3)	0.13%	0.44%

Note:The consolidated financial statements of 2025 and 2024 have been audited and attested by CPAs.

② Measures taken in response to interest rate fluctuation

Wholetech's has increased the current proportion of self-owned funds, the financial structure is more stable than before, and the interest rate risk has been reduced to a minimum. In the future, the Company will continue to observe the trend of interest rates, and use interest rate hedging or other capital market financing channels to maintain the Company's financing costs on a reasonable level.

2. Evaluation of the impact of exchange rate fluctuations on the company's revenue and profit

① The effect upon the Company of exchange rate fluctuations

The functional currency of Wholetech is New Taiwan dollars (NT$), but part of the business activities are transactions in foreign currencies. Given part of the customer orders are in foreign currencies, some of the raw materials are purchased from foreign manufacturers and denominated in foreign currencies, therefore creating the effect of natural hedging. Foreign exchange gains and losses for 2025 and 2024 were NT$(3,646) thousand and NT$72,830 thousand, respectively, accounting for less than 1.5% of the revenue for each year. However, as a proportion of operating profit, they were (0.51%) and 12.71%. Due to significant and frequent exchange rate fluctuations in 2024, influenced by global political, economic factors, and uncertainties such as wars and energy shortages, Wholetech continued to actively monitor and gather information related to exchange rates in 2025, considering its foreign currency positions at any time and making partial adjustments to mitigate the impact of exchange rate fluctuations on its operations.

Unit: NT$ Thousand%

Year / Item	2025	2024
Exchange Gain (Loss)	(3,646)	72,830
Operating revenue	5,245,806	5,487,092
Ratio to Operating Revenue (%)	(0.07%)	1.33%
Operating profit	709,985	572,807
Ratio to Operating Profit (%)	(0.51%)	12.71%

Note:The consolidated financial statements of 2025 and 2024 have been audited and attested by CPAs.

② Measures taken in response to interest rate fluctuation:

To effectively respond to exchange rate fluctuations, in addition to actively collecting information on exchange rate changes to grasp and predict future trends in real time, the following measures are taken to reduce the impact of exchange rate changes on its revenue and profits:

A. The foreign currency payment received for export is used to pay for the purchase of foreign raw materials. Through the offsetting of foreign currency claims and debts, the risk of exchange rate fluctuations is reduced, and a natural hedging effect is achieved.

B. Use the real-time foreign exchange market information provided by the bank as the basis for business and procurement personnel to quote business and purchase raw materials.

C. In order to more effectively avoid risks arising from exchange rate fluctuations, the Company engages in currency exchange and interest exchange contract transactions. The Company's financial hedging strategy is aimed at avoiding most of the fair value changes or cash flow risks.

D. According to the foreign exchange expenditures that have been incurred for the purchased raw materials, the risk is avoided by exchanging the original currency with the foreign currency.

3. The estimated effect upon the Company's profits (losses) of changes in the inflation rate:

① The effect upon the Company's profits (losses) of changes in the inflation rate

There is no significant impact on the Company's profit and loss due to inflation in 2025 and as of the publication date of this Annual Report. In recent years, inflation rate in Taiwan has not been high. Using the 2025 purchase amount of NT$1.34 billion as calculation base, for every 1% increase in inflation rate, Wholetech's annual expenses will increase by about NT$13.42 million.

② Measures taken in response to changes in the inflation rate

Wholetech continues to monitor the price changes of upstream materials to reduce the impact of cost changes on the Company's profit and loss, and will implement the budget system and internal control to effectively control operating costs and expenses within a reasonable range.

(II) The Company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future:

1.Wholetech did not engage in any high-risk or high-leveraged investments, in the most recent fiscal year and in the current fiscal year up to the publication date of this Annual Report.

2.Wholetech has prescribed Operating Procedures for Loaning Funds, and submitted them to the Board meeting as the basis of fund loaning. In the most recent year and up to the publication date of this Annual Report, Wholetech has not loaned funds to others.

3.Wholetech has prescribed Operational Procedure for Endorsements/Guarantees, and submitted to the Board meeting as the basis of providing guarantees or endorsement.

Wholetech's 2025 external endorsement and guarantee, as well as the actual payment details are as follows:

Explanation: When the Company signs an endorsement/guarantee contract with the bank or the amount of the note being approved, it assumes that the endorsement or guarantee responsibility, and other relevant endorsement guarantees shall be and will be included in the endorsement guarantee balance.

Endorsement Guarantee	Endorsement Guarantee Balance	Board Approval Date	Endorsement Guarantee Explanation	Actual Disbursement Amount	Endorsement Guarantee Status
WHOLETECH SYSTEM HITECH (SHANGHAI) CO., LTD.	NT$58,214,000	2022/08/04 VIII, 2nd	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$0	Lifted
Wholetech System Hitech (Shanghai) Co.,Ltd; Wholetech Group (Shanghai) Trading Co., Ltd.	NT$223,900,000	2024/08/08 VIII, 12th	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$0	Lifted
Wholetech System Hitech (Shanghai) Co.,Ltd; Wholetech Group (Shanghai) Trading Co., Ltd.	NT$32,785,000	2024/11/7 VIII, 13th	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$0	Lifted
WHOLETECH SYSTEM HITECH(S)PTE. LTD.	NT$60,325,000	2023/11/9 VIII, 8th	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the Company	NT$0	Lifted
WHOLETECH SYSTEM HITECH(S)PTE. LTD.	NT$60,325,000	2024/3/12 VIII, 10th	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the Company	NT$0	Lifted
WHOLETECH SYSTEM HITECH USA, INC.	NT$32,785,000	2024/11/7 VIII, 13th	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the Company	NT$0	Lifted
Wholetech System Hitech (Shanghai) Co., Ltd.	NT$58,448,000	2025/8/7 IX, 2nd	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$4,125,593	Not yet lifted
Wholetech System Hitech (Shanghai) Co.,Ltd; Wholetech Group (Shanghai) Trading Co., Ltd.	NT$224,800,000	2025/8/7 IX, 2nd	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$0	Not yet lifted
Wholetech System Hitech (Shanghai) Co.,Ltd; Wholetech Group (Shanghai) Trading Co., Ltd.	NT$31,430,000	2025/11/11 IX, 3rd	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the company	NT$5,867,280	Not yet lifted
WHOLETECH SYSTEM HITECH USA, INC.	NT$31,430,000	2025/11/11 IX, 3rd	Subsidiaries applied for financing from the bank, endorsed and guaranteed by the Company	NT$0	Not yet lifted

4.The Company has set forth the "Procedures for Acquisition and Disposal of Assets" and submitted to the shareholder's meeting. All derivatives transactions are handled pursuant to the Provisions of Conducting Derivatives Transactions, and the risks are properly controlled, therefore, have no major adverse effects.

① Policy:

All derivatives transactions are handled pursuant to the Provisions of Conducting Derivatives Transactions. Wholetech's derivatives transactions are mainly for the purpose of avoiding risks, and the trading commodities are selected to avoid risks arising from the Company's business operations.

② Reasons for gain or loss:

As of 2025, Wholetech has no derivative commodity transactions, and no evaluation regarding profit and loss arising from trading foreign exchange contracts. Wholetech regularly evaluates and timely adjusts the profit and loss arising from derivatives transactions, so that it is comparably easier to be maintained within the controllable range.

③ Future response measures:

Due to Wholetech's export business, there is a need for exchange rate hedging, so in the future, it will continue to buy and sell forward foreign exchange contracts as needed to avoid risks in exchange rate. In the future, Wholetech will continue to adhere to the principle of avoiding risks caused by fluctuations in exchange rates and interest rates, and regularly adjust the risk-avoidance strategies based on the Company's operating conditions and market trends.

(III) Research and development work to be carried out in the future, and further expenditures expected for research and development work

1. Continue to enhance independent technology research and development capabilities

(1) Increasing the proportion of research and development expenditures:

The Company's Fourth Business Unit (W4 – Specialty Gas Supply System BU) is responsible for the integration of specialty gas supply equipment and monitoring systems. Its primary function is to ensure the efficient and safe delivery of specialty gases to process equipment. The specialty gas supply system includes gas cabinets (GC) as the gas source, valve manifold boxes (VMB) for gas distribution, and the associated piping engineering. The detailed supply plan of the gas system includes calculations of gas demand and equipment dimensions, as well as relevant safety considerations such as regulations for toxic gases, leak detection, and the structure of the monitoring system. Since the specialty gas supply system ultimately serves process equipment, which in turn directly affects the capacity utilization and equipment uptime within the fab, the importance of the specialty gas supply equipment cannot be overstated.

From semiconductor fabs, TFT-LCD panel factories, LED crystal pulling and grain

manufacturing plants, MEMS manufacturing to Solar FAB, all require the design and construction planning of special gas supply equipment. In short, as long as the process equipment that uses special gas needs special gas supply, while special gas are highly related to the industrial safety issues, thus, make safety monitoring and planning become extremely important, and in turn highlighted the importance of improve mechanical monitoring software and hardware, structural design, safety mechanism, operational precision, as well as the compliance with increasingly stringent environmental regulation in the future development of the Company's core project, the local scrubber.

In addition to the W4 division, there are W5 Advanced Product Division, and W7 Wet Process & Chemical System Division.

The R&D Expenditure for 2025 is NT$17,445 thousand, and the R&D Expenditure for 2026 is expected to be NT$11,674 thousand.

(2) Short-term research and development planning:

A. Develop a new local scrubber that focuses on De-N_2O and De-NOx.
B. Development and research on net-zero emissions issues.
C. Enhance the energy efficiency of the High-Frequency Thermal Exhaust Filtration System.
D. Continue to improve the Research and development on advanced technologies required by Industry 4.0 smart factories, and develop new systems based on issues related to ESG (environment, society, governance) and sustainable development.
E. Standardized High-Performance Chemical Supply Equipment Model.

(3) Mid to long-term research and development planning:

A. Providing "chemical material solutions"—Actively communicate with chemical material suppliers, to learn about the latest material technology and information, and then gradually act as an agent for specialty gas-related chemical materials, and strive to become a comprehensive specialty gas chemical supply leader.

B. Enhancing the "cross-industry strategic cooperation alliance"—actively seeking opportunities to form cross industry cooperation with the upstream and downstream industry. The directions of mutual cooperation include: technical information sharing, project integration sharing, customer information sharing and exchange of information regarding market analysis. Future strengthen the cooperation through joint establishment of a task force to bid for projects in Taiwan or other regions, especially mainland China. However, due to the extension of the US-China trade war, China has increased its determination to support its own semiconductor industry. In the short term, the government supported technological development will bring certain resistance; however, it also forces the localization of China's semiconductor industry, TFT-LCD and solar energy industries, which in fact help make the China market more accessible. Through extensive experience in providing customized piping engineering services, coupled with the integration of upstream and downstream industries, it is expected that Wholetech are completely capable of providing a completely customized total solution services for mainland customers.

As for the monitoring software, through maintaining cooperation with software developers, develop GUI interfaces that coop with different customer needs, and further develop the "monitoring standardization" function to provide customers with more complete solutions. As for monitoring software, the software development platform is designed to maintain compatibility with software vendors, allowing future monitoring projects to develop customized GUI interfaces across various platforms. The platform also supports the development of standardized monitoring functionalities to meet diverse customer requirements, thereby enabling more comprehensive and tailored solutions.

C. Continue to develop Local Scrubber and related equipment, to meet customer's needs for new processes, and continuously improve the energy efficiency of existing local scrubber.

D. Although the Gas cylinder cabinets developed by our company have obtained TS explosion-proof certification, considering customers' increasing emphasis on equipment safety, resources have been further invested in upgrading the safety features of the gas cylinder cabinets in 2020. The cabinet has obtained Ex pzc II T6 Gc in 2021

E. In response to the demand for smart facilities, the Company collaborates with research institutions to develop Big Data machine learning and deep learning technologies. The Company is introducing and integrating AI x IoT to provide a comprehensive end-to-end solution for mobile factory operations. Wholetech's focus includes advancing smart manufacturing, safety management, smart logistics, and carbon neutrality. The Company offers customers cutting-edge 5G IoT solutions, including smart sensing, predictive maintenance, smart automation, and performance-oriented solutions.

F. In response to market trends, the company continuously monitors changes in international safety regulations and promptly obtains relevant certifications, thereby gaining customer trust and taking full responsibility for its self-developed and manufactured products.

2. Improve technical human resources

(1) Education and training:

Wholetech conducts complete professional training for colleagues in charge of technology pursuant to regulations, including professional courses such as basic and comprehensive chemistry, transportation phenomena and unit operation instructions, and mechanical principles and introductions. Re-inspection regarding the colleague's professionalism will be conducted six months after the end of the course. Wholetech also carries out professionalism assessments regarding gas mechanism and pipeline design, and other professional ability every year, to improve the technical capabilities of technical personnel.

(2) Developing all-round service personnel:

In Wholetech, technical and engineering personnel will be trained, various engineering and design personnel will have opportunities to contact different fields, to improve the professional quality and vision of technical personnel, and to develop all-round service personnel.

3. Research and development investment plan and progress in the most recent year

(1) Research and development Plan: Established W5 Division in 2011, responsible for development of local scrubber that could help handling gaseous waste in the electronics industry. Established W6 Division in 2013, responsible for research and development of packaged system softwares. Established W7 Division in 2017, responsible for development of equipment related to wet process and chemical supply system.

① Developed Local scrubber suitable for process of LED, solar panel and semiconductors industry. Completed: Wet-type Local scrubber, thermal Local scrubber, wet-thermal Local scrubber, plasma- wet type Local scrubber, burn type wet Local scrubber, Catalyst type high efficiency PFC Local scrubber, absorptive Local scrubber. These local scrubbers have passed SEMI S2 certification. Relevant products have obtained various patents at home and abroad.

② Developed customized large-scale wet-type Local scrubber, which had been adopted by customers.

③ Completed customized chemical supply system, circulation and recycling system, which had been adopted by customers.

④ Wet-Thermal Local scrubber, passed the customer verification and was adopted. Currently in continuous domestic shipments, the overseas market has gradually shown results, and is actively striving for shipments.

⑤ Intensively develop W4, W5, and W7's divisional demand for PLC/HMI engineering software, reduce costs and self-master the capability of independently develop new software and hardware.

⑥ Develop an IoTxAI smart facility management system that integrates advanced technologies such as network communication, sensors, artificial intelligence, image recognition, and cross-system integration. By leveraging mobile devices (mobile phones and tablets), factory automation technologies, and big data analytics, the system delivers a comprehensive mobile facility management solution. Large domestic factories have already adopted the system, responding to the inevitable shift towards Industry 4.0. More domestic and international tech factories are expected to implement this system, maximizing the long-tail effect of smart facility operations, as well as enhancing safety, quality, and the sustainable development of environmental protection.

(2) Current progress of unfinished research and development plans

Wholetech will continue to develop customized Local scrubber, high-efficiency dust filtration Local scrubber and related products in 2026, and continue to develop PLC/IOT system software platforms, and actively introduce customized total solution

services to the customers.

(3) Additional investment needed: Estimated to be NT$11,674 thousand.

(4) Estimated mass production time: Second half of 2026 to 2027.

(5) Main factors affecting the success of Research and development in the future: Acquisition of key materials, and the changes in environmental protection related laws and regulations.

(6) The standard models for chemical supply equipment are currently being developed, with plans to complete the project in 2026, aiming to expand future sales and increase revenue and profits.

(7) In response to regulatory amendments, the gas supply equipment has been submitted to the Industrial Technology Research Institute for review, with certification expected to be completed in the first half of 2026.

(8) The safety certification for the Semi S2 equipment is in progress, with research and development expected to be completed and the certification obtained by 2026.

(IV) Effect on the Company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:

Wholetech has accumulated extensive experience in undertaking and performing piping projects, and has constantly developed and cultivated talents to meet the needs of future manufacturing processes. Since the Chinese government opened up opportunities for foreign manufacturers to invest in the establishment of 8-inch wafer fabs and TFT panel manufacturers in mainland China, the Company has set up subsidiaries and second-tier subsidiaries, including Wholetech System Hitech (Shanghai) Co., Ltd., Wholetech Group (Shanghai) Trading Co., Ltd., and Wholetech System Hitech (S) PTE Ltd., to actively expand in mainland China and Singapore. Recently, the Company also established an office in Xiamen to manage local business operations. These measures are sufficient to mitigate the impact of industrial policy changes on the Company.

Wholetech and the affiliates continue to pay close attention to changes in important policies and laws at home and abroad, and coordinate with the collective information regarding market and economic changes to adjust the Company's business strategy, so as to effectively and timely grasp the impact on the Company's financial business and improve operating capabilities. In the most recent year and up to the publication date of this Annual Report, Wholetech has not been affected by important domestic and foreign policy and legal changes.

(V) Effect on the Company's financial operations of developments in science and technology as well as industrial change, and measures to be taken in response:

Since its establishment, Wholetech has focused on the design and contracting of specialty gas piping engineering. The technology related to this industry is a well-established engineering field. Over time, it has progressed from 4-inch, 6-inch, and 8-inch to 12-inch systems, and from 3.5th generation, 5th generation, and 6th generation to 7th generation technologies. This applies to various industries, including semiconductors, TFT-LCD, LED, MEMS, crystal growth plants, and solar energy. The design and construction techniques for

gas piping engineering have not varied significantly across these applications. The Company's main customers are leaders in the semiconductor and optoelectronic industries. Therefore, Wholetech's management closely monitors the changes in these industries and the development trends of key technologies. The company regularly conducts assessments and formulates countermeasures to adapt to the technological evolution of these sectors. As a result, technological changes are not expected to have a significant impact on the Company's financial performance or business operations.

Wholetech's products are mainly built with high-tech factory buildings, and its life cycle changes with the factory buildings. Although the new factories in the market are gradually saturated, the demand for expansion or modification endures as the industry is currently undergoing a transition phase for process conversion. With most of the Company's products being customized services, Wholetech is capable of providing service that includes product design, replacement of components due to old products, and modification of software applications. In the future, Wholetech will continue to develop old pipelines maintenance and renewal services, as well as the business of reforming the purpose of old plants, therefore, can still maintain the impact of industrial changes in a manageable range.

(VI) Effect on the Company's crisis management of changes in the Company's corporate image, and measures to be taken in response:

Wholetech has a great corporate image, and there has been no major change in recent year that might causes crisis management.

(VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: None.

(VIII) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken: Wholetech provides on-site services, therefore has no needs for plant expansion.

(IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

1. Risks associated with any consolidation of purchasing operations, and mitigation measures being or to be taken:
   In addition to the procurement of raw materials, Wholetech subcontracts individual projects to third-party manufacturers. The selection of suppliers is based on the Company's third-party management procedures and may vary depending on the nature of each project, the client's requirements, the construction location, and the supplier's construction quality and cooperation. Wholetech has established a stable supply and cooperation relationship with material equipment and engineering subcontractors, so there is no significant risk of concentration of purchases.
2. Risks associated with any consolidation of sales operations, and mitigation measures being or to be taken:
   Wholetech is a professional system integration engineering service provider, all service is handled on a case-by-case basis, and the construction period of the projects contracted by the Company is stated in the contract. All construction will be carried out according to the project progress unless there are special factors, therefore, the project service

income during certain period may be more concentrated on certain customers when Wholetech undertakes a project with a high total contract price and completes the projected of the projects contracted by the Company is stated in the contract. All construction will be carried out according to the project progress unless there are special factors, therefore, the project service income during certain period may be more concentrated on certain customers when Wholetech undertakes a project with a high total contract price and completes the project.

(X) Effect upon and risk to the Company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the Company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken:

No transfer of shares belonging to a director, supervisor, or shareholder holding greater than a ten percent stake in the Company has occurred in the most recent fiscal year.

(XI) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken:

No changes in governance personnel or top management has occurred in the most recent fiscal year, and Wholetech has established a complete internal control system and related management regulations, therefore, even if there is a change in management rights, the impact and risk on the Company will be very low.

(XII) Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that involve the Company and/or any company Director, any company Supervisor, the President, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than ten percent, and/or any company or companies controlled by the Company; and have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the Annual Report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the Annual Report:

1. Major litigious, non-litigious or administrative disputes that have been concluded by means of a final and unappealable judgment, or are still under litigation in the most recent two fiscal years and in the current fiscal year up to the publication date of the Annual Report. If such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the Annual Report shall be disclosed: None.
2. Major litigious, non-litigious or administrative disputes that involve the Company and/or any company Director, any company Supervisor, the President, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than ten percent, and/or any company or companies controlled by the Company; and have been concluded by means of a final and unappealable judgment, or are still under litigation in the most recent two fiscal years and in the current fiscal year up to the publication date of

the Annual Report. If such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the Annual Report shall be disclosed: Major litigious, non-litigious or administrative disputes that involve the Company's Director that are still under litigation in the most recent two fiscal years and in the current fiscal year up to the publication date of the Annual Report is are the litigious against United Integrated Services Co., Ltd.(hereinafter referred to as UIS):

I. Some Directors of UIS were judged by the Taiwan High Court (hereinafter referred to as the High Court) for violation of provisions of the Securities and Exchange Act. The details are as follows:

1. Contents of the litigation

(1) Criminal section

On June 5, 2013, the Taipei District Prosecutor's Office filed a public prosecution against the former Chairman of UIS, Chen, and others for violating the Securities and Exchange Act. The courts, after reviewing the case, determined that all parties had not breached their trust to the company, engaged in irregular transactions, or misappropriated funds, and the verdict of not guilty was final. Regarding the false financial statements, two of the individuals did not appeal after being granted a suspended sentence by the High Court, and the decision became final. Former Chairman Chen appealed, and the Supreme Court remanded the case for retrial three times. On May 9, 2023, the High Court ruled that he should serve a two-year prison sentence, suspended for five years (as stated in the Taiwan High Court 2022 Jin-Shang-Chong-Geng-San No. 6 Criminal Judgment – Main Text). The Supreme Court rejected his appeal on February 27, 2024, and the final verdict of the third trial was confirmed.

(2) Civil affairs section

On January 27, 2014, SFIPC filed a class-action lawsuit on behalf of investors based on the indictment, alleging that UIS's financial statements from the third quarter of 2009 to 2011 were inaccurate. The lawsuit sought compensation for investor damages amounting to NT$243 million from UIS, its directors, and former supervisors. The Taipei District Court dismissed SFIPC's lawsuit on September 16, 2022. SFIPC filed an appeal, and on August 27, 2025, the Taiwan High Court dismissed the appeal. SFIPC has appealed to the third instance, and the case is currently under review by the Supreme Court.

2. Impact on UIS's operation

UIS's normal operations and revenue continue to grow, with both business and financial aspects being highly robust. The related litigation has not had any significant impact on the Company's operations and business.

II. On September 2, 2014, UIS received a civil judgment from the Taiwan Taipei District Court, ordering UIS to pay Dentsu Inc. NT$104,559 thousand for subcontracting expenses, as well as NT$21,405 thousand for the salary Dentsu paid on behalf of UIS to the late Chairperson Wang from January 2001 to April 2012.

In accordance with the aforementioned judgment, UIS recorded the above-mentioned amount in the third quarter of 2014, with the amounts separately booked under project costs and administrative expenses. For the related interest, please refer to Note 7 of UIS's financial statements.

On July 10, 2024, UIS and Dentsu Inc. reached an agreement based on the ruling of the High Court, to return the subcontracting expenses of NT$35,322 thousand and related interest of NT$17,593 thousand. UIS completed the repayment on July 12, 2024. Dentsu Inc. advanced the salary of NT$21,045 thousand for the late Chairperson Wang. Due to the related criminal case, the court determined that the late Chairperson Wang was the actual responsible person for Dentsu Inc., and therefore, Dentsu Inc. no longer seeks reimbursement from UIS for this amount. The difference between the returned amount and the originally estimated amount is recorded as a reduction item under the respective accounts where they were initially booked.

(XIII) Other important risks, and mitigation measures being or to be taken: None.

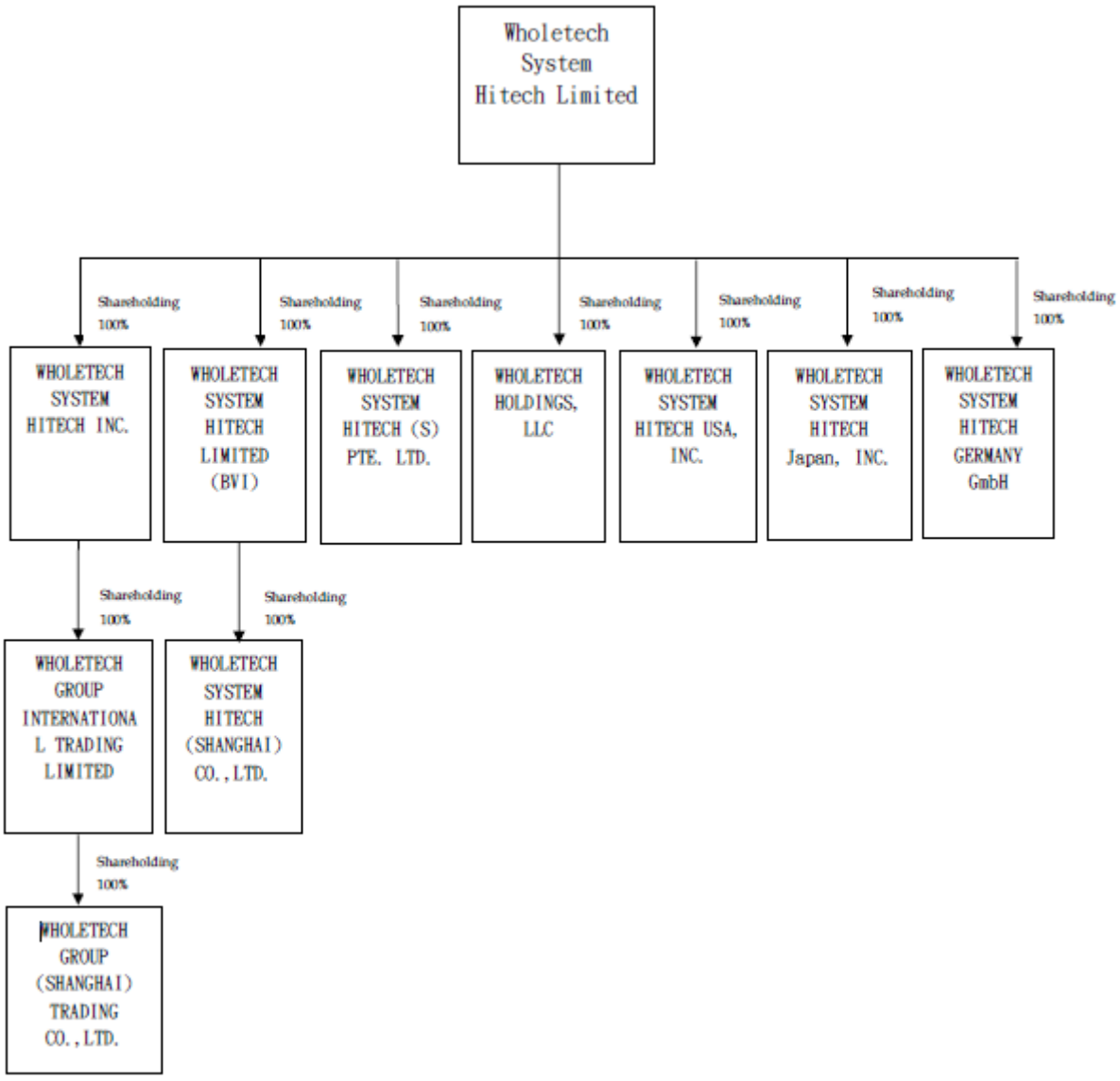
VII. Other Major Items: None

Chapter VI Special Disclosure

I. Related Party Information

(I) Consolidated business report of the affiliated enterprises

1. Organizational chart of affiliated companies (March 31, 2026)



2. Relationship between the Company and its affiliated enterprises, cross-shareholding ratios, numbers of shares held, and actual investment amounts

March 31, 2026

Unit: thousand shares/Unless otherwise stated, NT$ thousand

Name of the affiliates	Relation with the Company	Company's shareholding and shareholding percentage		Actual investment amount	Affiliates shareholding in the Company and its shareholding percentage	
WHOLETECH SYSTEM HITECH LIMITED	Subsidiary	5,400	100%	170,884	-	-
Wholetech System Hitech (Shanghai) Co., Ltd.	Sub-subsidiary	-	100%	169,127	-	-
WHOLETECH SYSTEM HITECH INC.	Subsidiary	3,500	100%	110,559	-	-
WHOLETECH GROUP INTERNATIONAL TRADING LIMITED	Sub-subsidiary	3,500	100%	110,559	-	-
Wholetech Group (Shanghai) Trading Co., Ltd.	Sub-subsidiary	-	100%	110,559	-	-
WHOLETECH SYSTEM HITECH (S) PTE. LTD.	Subsidiary	1,000	100%	30,865	-	-
Wholetech Holdings, LLC (Note 1)	Subsidiary	-	100%	183,764	-	-
Wholetech System Hitech USA, Inc. (Note 2)	Subsidiary	1,000	100%	158,288	-	-
Wholetech System Hitech Japan, Inc. (Note 3)	Subsidiary	36,000	100%	76,434	-	-
Wholetech GmbH (Note 4)	Subsidiary	-	100%	75,254	-	-

Note 1: Wholetech has established Wholetech Holdings, LLC, an American subsidiary, on February 3, 2023, and remitted the investment fund of US$1,200 thousand in April 2023. Additionally, a capital increase of US$5,000 thousand was made in July 2025.

Note 2: Wholetech has established Wholetech System Hitech USA, INC., an American subsidiary, on February 2, 2023, and remitted the investment fund of US$500 thousand in April 2023. Additionally, a capital increase of US$4,500 thousand was made in March 2026.

Note 3: Wholetech has established Wholetech System Hitech JAPAN, INC. a Japanese subsidiary, on July 13, 2023, and remitted the investment fund of JPY60,000 thousand in June 2023. Additionally, a capital increase of JPY 300,000 thousand was made in May 2024.

Note 4: Wholetech has established Wholetech GmbH, a German subsidiary, on November 24, 2024, and remitted the investment fund of €200 thousand in November 2024. Additionally, a capital increase of €2,000 thousand was made in January 2025.

(II) Consolidated Financial Statements of Affiliates: Please refer to the Statement on Consolidated Financial Statements of Affiliates on p.170 of this Annual Report.

(III) Affiliation Reports : None.

II. Private Placement Securities in the Most Recent Years up to the Publication Date: None.

III. Other Matters that Require Additional Description : None.

Chapter VII Information Regarding Events Occurring in the Most Recent Fiscal Year up to the Publication Date That Are Listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act and May Have a Material Impact on Shareholders' Equity or the Price of the Company's Securities: None.

Wholetech System Hitech Limited

Statement on Internal Control

Date: March 10, 2026

Wholetech states the following with regard to its internal control system during fiscal year 2025, based on the findings of its self-assessment:

I. Wholetech is fully aware that establishing, implementing, and maintaining an internal control system is the responsibility of its Board of Directors and management, and the Company has already established this system. The purpose is to provide reasonable assurance in achieving objectives such as the effectiveness and efficiency of operations (including profitability, performance, and safeguarding of asset security), the reliability, timeliness, and transparency of reporting, as well as compliance with relevant norms and the adherence to applicable laws, regulations, and bylaws.

II. An internal control system has inherent limitations. Regardless of how well it is designed, an effective internal control system can only provide reasonable assurance regarding the achievement of the three objectives mentioned above. Additionally, the effectiveness of the internal control system may change due to alterations in the environment or circumstances. However, the Company's internal control system includes a self-monitoring mechanism. Once any deficiencies are identified, the Company takes corrective actions immediately.

III. Wholetech judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets (herein below, the Regulations). The criteria introduced by the Regulations consisted of five major elements, each representing a different stage of internal control: 1.Control environment, 2.Risk evaluation and response, 3.Procedural control, 4.Information and communication, 5.Supervision. Each element further contains several items. Please refer to the Regulations for details.

IV. Wholetech has assessed the design and operating effectiveness of its internal control system according to the aforesaid criteria.

V. Based on the findings of such evaluation, the Company believes that, on December 31, 2025, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency of reporting, and compliance with applicable rulings, laws and regulations.

VI. This statement will become a key component of the Company's annual report and prospectus, and will be made publicly available. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

VII. The Company hereby declares that this statement had been approved by the Board of Directors on March 10, 2026. Among the six directors present, none raised any objection to the contents of this statement.

Wholetech System Hitech Limited

Chairperson: Yeong Horng Uen Signature

President: Ching Chuan Hsieh Signature

Note 1: If during the fiscal year there has existed any material deficiency in the design and operation of the internal control system of the securities or futures industry service enterprise, an explanatory section shall be added after paragraph 4 of the Statement on Internal Control, listing and explaining any material deficiencies found in the self-assessment, and the corrective actions and status of corrections taken by Wholetech up to the balance sheet date.

Note 2: The date of the statement is the fiscal year end date.

Statement on Consolidated Financial Statements of Affiliates

For 2025 (from 2025/01/01 to 2025/12/31), the companies included in the preparation of consolidated financial statements of affiliated enterprises, according to the "Consolidated business report of the affiliated enterprises, Consolidated Financial Statements of Affiliates, and Relationship Report Preparation Standards," are the same as those included in the preparation of parent-subsidiary consolidated financial statements according to International Financial Reporting Standard 10. Furthermore, relevant information required in the consolidated financial statements of affiliated enterprises has already been disclosed in the aforementioned parent-subsidiary consolidated financial statements, hence there is no separate preparation of consolidated financial statements of affiliated enterprises.

Hereby declare

Company Name: Wholetech System Hitech Limited

Person in Charge: Yeong Horng Uen

March 10, 2026

Wholetech System Hitech Limited

Chairperson: Yeong Horng Uen