



Wistron Information Technology and Services Corporation

Meeting Agenda

For 2024 Annual Shareholders Meeting



Date: May 27, 2024

Venue: Multi-Purpose Auditorium

(1F., No.15, Ln. 168, Xingshan Rd., Neihu Dist., Taipei City)

DISCLAIMER

This is a translation of the agenda (the “agenda”) for the 2024 Annual Shareholders Meeting (the “Meeting”) of Wistron Information Technology and Services Corporation (the “Company”). This translation is intended for reference only and no other purpose. The Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the agenda shall govern any and all matters related to the interpretation of the subject matter stated herein.

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Meeting Procedures

1. Declaration of the Commencement of the Meeting
2. The Chair in Position
3. Opening Remarks by the Chair
4. Report Items
5. Ratification and Discussion Items

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

6. Extemporaneous Motion
7. Adjournment

Meeting Agenda

Time: 9:00a.m., May 27, 2024

Venue: Multi-Purpose Auditorium

(1F., No.15, Ln. 168, Xingshan Rd., Neihu Dist., Taipei City)

Shareholders meeting will be held by means of physical shareholders meeting.

1. Report Items

- (1) The Business Report of 2023.
- (2) Audit Committee's Review Report.
- (3) To report distribution of employees' profit sharing bonus and directors' remuneration.

2. Ratification and Discussion Items

- (1) Ratification of the Business Report and Financial Statements of 2023.
- (2) Ratification of the proposal for distribution of 2023 profits.
- (3) Approval of amendments to the "Articles of Incorporation."

3. Extemporaneous Motions

4. Adjournment

Report Items

1. The Business Report of 2023. (Please refer to Attachment 1, pages 6-8)
2. Audit Committee's Review Report. (Please refer to Attachment 2, page 9)
3. To report distribution of employees' profit sharing bonus and directors' remuneration.

Description:

- (1) In accordance with Article 21 of the "Articles of Incorporation":

If the Company has profit (referred to the profit before tax, excluding the employees' profit sharing bonus and directors' remuneration) as a result of the yearly accounting closing, the profit shall be distributed in accordance with the following provisions provided. However, the Company's accumulated losses shall have been covered.

A. No less than 10% of the profit from current year as employees' profit sharing bonus.

The Company may distribute profit sharing bonus in the form of shares or in cash to employees, including the employees of subsidiaries of the Company meeting certain specific requirements which determined by the Board of Directors.

B. No more than 2% of the profit from current year as directors' remuneration in cash.

- (2) The Company's 2nd Compensation Committee Meeting of 2024 and 2nd Board Meeting of 2024 resolved the employees' profit sharing bonus and directors' remuneration of 2023 in accordance with the "Articles of Incorporation."

A. The employees' profit sharing bonus was NT\$89,080,000 and the appropriation rate was 12%, of which NT\$69,080,000 distributed in cash and NT\$20,000,000 distributed by shares.

B. The directors' remuneration was NT\$9,250,000 and the appropriation rate was 1.25%, distributed in cash.

- (3) The Company will distribute employees' profit sharing bonus in the amount of NT\$20,000,000 in the form of shares. The new shares issued will be 137,457 shares, which were calculated based on the closing price NT\$145.5 prior to the date of 2nd Board Meeting of 2024. Par value per share is NT\$10, and employees' profit sharing bonus of NT\$7, which is less than one share, shall be distributed in cash.

- (4) The newly issued shares from the capital increase possess identical obligations and rights as the original shares. The Chairman is authorized to carry out the matter regarding the setting of the record date for new shares from capital increase and other relevant matters.

Ratification and Discussion Items

ITEM 1: Ratification of the Business Report and Financial Statements of 2023.

Proposal: Submission (by the Board of Directors) of the Company's 2023 Business Report and Financial Statements for ratification.

Details: 1. The Company's Financial Statements for 2023, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows, were audited by independent auditors, Mr. Ming-Hung Huang, and Mr. Chia-Chien Tang, of KPMG.

2. Please refer to Attachment 1, pages 6-8 for the Company's Business Report, and Attachment 3, pages 10-23 for Independent Auditors' Report, and the aforementioned Financial Statements.
3. Submission for ratification.

ITEM 2: Ratification of the proposal for distribution of 2023 profits.

Proposal: Submission (by the Board of Directors) of the proposal for 2023 profits distribution for ratification.

Details: 1. Net income after tax is NT\$587,973,278, after adding up remeasurements of the defined benefit obligation of NT\$2,462,000, then deducting legal reserve of NT\$59,043,528 and special reserve of NT\$65,147,618, and adding up inappropriate retained earnings in prior years of NT\$761,008,842, therefore the total amount of retained earnings available for distribution is NT\$1,227,252,974. The dividends and bonuses proposed to be distributed to the shareholders amount to NT\$361,718,695 in cash (NT\$5 per share).

2. After the adoption of the resolution at the Annual Shareholders Meeting, the Chairman is authorized to carry out the matter regarding the setting of the ex-dividend record date and other relevant matters.
3. In the event that, before the ex-dividend record date, the proposed earnings distribution plan is affected due to the revisions to relevant laws or regulations, or upon the request of the competent authorities, or the change to the Company's common shares (i.e. repurchasing the Company's shares for transfer or cancellation, issuance of new shares to its employees as a result of their exercise of stock options, unsecured convertible bonds converting into common shares, capital increase by cash, capital increase by issuance of GDR, cancellation of part of Employee Restricted Stock Awards, and capitalization of employees' profit sharing bonus through issuance of new shares, etc.), which results in changes in shareholder's allotment of dividend-payout ratio, the Chairman is authorized to make necessary adjustments at its full discretion.
4. Please refer to Attachment 4, page 24 for the Profit Appropriation Statement for 2023.
5. Submission for ratification.

ITEM 3: Approval of amendments to the “Articles of Incorporation.”

Proposal: Submission (by the Board of Directors) of a proposal to amend certain parts of the Company’s “Articles of Incorporation.”

Details: 1. In response to the operational needs of the Company, it is proposed to make amendments to the “Articles of Incorporation.” (Please refer to Attachment 5, page 25 for the comparison between the original and the amendments).

2. Please discuss.

Voting by Poll

Extemporary Motion

Adjournment

Wistron Information Technology and Services Corporation

Business Report

A. Review of 2023

(A) Economic & Industrial Environment and Business Focuses

In 2023, in the face of a slowing global economy, weaker-than-expected post-pandemic recovery in China, and rising geopolitical risks, market uncertainty became a major challenge to operations. In addition to carefully evaluating market trends, WITS (Wistron ITS) continues to make adjustments to respond to market changes with agility and deepen partnerships. This strategy resulted in outstanding operating performance in 2023, helping the company reach new highs.

Facing the global wave of artificial intelligence in 2023, WITS continues to deepen its developments in the AI field and participate in the application of AI technology by clients in various industries, including smart driving, smart customer service, smart cloud, AI recommendation algorithms, AI auditing and lending, etc. AI-related applications will become one of the driving forces for business growth in the future. In order to stimulate innovative AI applications internally, the WITS team also successfully introduced generative AI into the employee service platform, named “Chat8855.”

In the face of the scarcity of talent in the market, WITS has continued to build a diversified talent recruitment pipeline. As of the end of 2023, we have signed industry-academia partnerships with more than 10 tertiary education institutions across Taiwan to promote joint training programs, helping to nurture more outstanding and capable cross-discipline technology talents by providing innovative application scenarios and industry experience. At the same time, we have collaborated with more than five external training organizations to share resources and promote talent transformation, so as to build an efficient and competitive workforce and enhance delivery capacity and service quality.

Furthermore, WITS changed its trademark from “Wistron ITS” to “WITS” in 2023 to convey the value of its services with a brand-new image, demonstrating the Company’s focus on a corporate culture of diversity, inclusivity, and friendly communication, as well as reinforcing the concept and spirit of corporate sustainability.

(B) Financial Performance and Operating Highlights

In 2023, WITS demonstrated its operational resilience and continued to create growth in the face of adversity. In 2023, consolidated revenue was NT\$8.84 billion, showing an annual increase of 11%, net profit was NT\$588 million, showing an annual increase of 6%, and basic earnings per share was NT\$8.49. Both revenue and

profits once again reached record highs, which is a remarkable achievement. Gross margin, operating margin, and net profit margin were 20%, 6.9%, and 6.7%, respectively, maintaining stable performance.

In 2023, business performance showed a steady upward trend, with double-digit revenue growth for the third consecutive year. Revenue performance in the Greater China market continued to be strong, with leading Internet clients continuing to play a major role in driving revenue growth based on a strong foundation of collaboration. Driven by the trend of green energy and the development of smart applications, key smart car clients maintained stable and rapid growth, which provided strong momentum for revenue. In addition, the continued development of Taiwan's financial industry also drove revenue growth. Through continuous operational optimization, operating income and net profit increased quarter by quarter, resulting in a remarkable profit performance. Profits and basic earnings per share have simultaneously reached a record high.

(C) Corporate Sustainability and Qualification Honors

WITS' commitment to sustainability has earned it the Bronze Award for SDG8 - Decent Work and Economic Growth of the third annual TSAA Taiwan Sustainability Action Award in 2023. At the same time, WITS has been recognized for its environmental, social, and corporate governance practices. WITS has obtained ISO 14064 greenhouse gas emissions certification, moving us closer to the goal of net zero carbon emissions. WITS has built a corporate culture of diversity and inclusion, career empowerment, and talent sustainability, winning the Best IT Employer award in the first "IT Matters Awards." WITS ranked among the top 5% of TPEX listed companies in Corporate Governance Evaluation for three consecutive years, and top 5% of small mid-cap companies again in this year, demonstrating how WITS has continued to improve and implement corporate governance.

B. Outlook for 2024

As WITS looks ahead to 2024, the global economic market continues to fluctuate at its lowest point, which will create numerous challenges. Although the economic outlook for China is highly uncertain, WITS has been cultivating the Internet market in China for several years and has established long-term partnerships with a number of leading companies. WITS expects to maintain steady growth. At the same time, WITS, as an early entrant into the smart car industry, has successfully seized the first opportunity to establish a solid market foundation.

Based on the development of these two fields of business, WITS' forward-looking strategy reflects insight into market trends. In addition to deepening the development of core clients, WITS will also continue to explore the markets for new technologies. It will actively explore the areas of innovation and ESG, and improve the technological ecosystem to achieve the collaboration and resource integration in partnerships, in order to provide reliable AI applications and professional cloud services to help clients continue to take the lead in the digital wave. WITS will also realize the comprehensive deployment of digital innovations through the introduction of smart tools in the internal

operating process. As the ESG trend gradually gains global attention, WITS will apply our software technology service capabilities to assist clients in realizing sustainable corporate resource management and digital transformations, in order to seize a share of the growing ESG business opportunities.

In addition, WITS is actively promoting the “WITS 3.0” for 5-year development plan, which upholds the spirit of “Delivering Excellence for Client Success.” With a focus on clients, WITS continues to establish a value ecosystem with partners, talents, and employees. In addition to understanding the needs of clients and establishing long-term and trustworthy partnerships, WITS will also actively focus on the cultivation of software talents, promote the establishment of an international talent ecosystem, and expand the area of contact with outstanding talents around the world. In the future, WITS will continue to enhance the value of services, strengthen the long-term competitiveness of the Company, and join hands with top clients around the world to create an innovative vision of the future and realize a better world.

Chairman: Ching Hsiao

President: Ching Hsiao

Controller: YuFen Sun

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2023 Business Report, Financial Statements, and proposal for allocation of profits. The CPA firm of KPMG was retained to audit Wistron Information Technology and Services Corporation's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Wistron Information Technology and Services Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this report.

Wistron Information Technology and Services Corporation.

Convener of the Audit Committee : Yen Ling Fang

March 5, 2024

Independent Auditors' Report

To the Board of Directors of Wistron Information Technology and Services Corporation:

Opinion

We have audited the consolidated financial statements of Wistron Information Technology and Services Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Valuation of notes and accounts receivable

Please refer to Note 4(g) "Financial Instruments" for accounting policy, Note 5 for accounting assumptions, judgments and estimation uncertainty of notes and accounts receivable and Note 6(b) for the disclosure of the valuation of notes and accounts receivable to the consolidated financial statements.

Description of key audit matter

The Group engages in the information technology service industry. Resulting in significant judgment being applied in the management's assessment of the recoverability of notes and accounts receivable. Consequently, the valuation of notes and accounts receivable is identified as the key matter in our audit.

How the matter was addressed in our audit

Our principal audit procedures included testing the adequacy of the formula of the calculation for expected loss rate; testing the adequacy of aging report by tracing to related vouchers; evaluating the appropriateness of loss allowance and expected credit loss by testing if the loss allowance was made by expected loss rate; assessing if the evaluation document of loss allowance for notes and accounts receivable was compliance with the Group's accounting policy; evaluating the adequacy of the disclosure of loss allowance for notes and accounts receivable prepared by management.

Other Matter

Wistron Information Technology and Services Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2023 and 2022, on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Ming-Hung and Tang, Chia-Chien.

KPMG

Taipei, Taiwan (Republic of China)
March 5, 2024

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

| | December 31, 2023 | | December 31, 2022 | | December 31, 2023 | | December 31, 2022 | | |
|---|---------------------|------------|-------------------|------------|---|---------------------|-------------------|------------------|------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | |
| Assets | | | | | | | | | |
| Current assets: | | | | | | | | | |
| 1100 Cash and cash equivalents (note 6(a)) | \$ 1,376,164 | 26 | 1,184,815 | 26 | 2100 Short-term borrowings (note 6(g)) | 2,000 | - | 158,075 | 4 |
| 1140 Current contract assets (note 6(o)) | 9,988 | - | 7,450 | - | 2130 Current contract liabilities (note 6(o)) | 19,572 | - | 15,852 | - |
| 1170 Notes and accounts receivable, net (notes 6(b) and (o)) | 2,856,586 | 54 | 2,369,028 | 52 | 2170 Accounts payable | 70,346 | 2 | 77,865 | 2 |
| 1180 Accounts receivable—related parties, net (notes 6(b), (o) and 7) | 36,969 | 1 | 55,725 | 1 | Other payables (notes 6(h) and (p)) | 1,318,062 | 25 | 1,221,262 | 27 |
| 1200 Other receivables | 375 | - | 602 | - | Other payables—related parties (note 7) | 1,538 | - | 21 | - |
| 1210 Other receivables—related parties (note 7) | 524 | - | - | - | Current tax liabilities | 57,255 | 1 | 55,469 | 1 |
| 1220 Current tax assets | 1,781 | - | 1,703 | - | Other current liabilities | 51,267 | 1 | 48,962 | 1 |
| 1410 Prepayments | 16,751 | - | 19,933 | 1 | Current lease liabilities (note 6(i)) | 24,812 | 1 | 23,867 | 1 |
| 1470 Other current assets (note 6(f)) | 25,354 | 1 | 17,418 | - | Long-term borrowings, current portion (notes 6(c), (g) and 8) | - | - | 8,814 | - |
| Total current assets | 4,324,492 | 82 | 3,656,674 | 80 | Total current liabilities | 1,544,852 | 30 | 1,610,187 | 36 |
| Non-current assets: | | | | | Non-Current liabilities: | | | | |
| 1600 Property, plant and equipment (notes 6(c), 7 and 8) | 736,498 | 14 | 782,090 | 17 | 2540 Long-term loans (notes 6(c), (g) and 8) | - | - | 47,594 | 1 |
| 1755 Right-of-use assets (note 6(d)) | 89,848 | 2 | 37,155 | 1 | 2570 Deferred tax liabilities (note 6(k)) | 88,636 | 2 | 81,325 | 2 |
| 1780 Intangible assets (notes 6(e) and 7) | 25,780 | 1 | 32,774 | 1 | 2580 Non-current lease liabilities (note 6(i)) | 65,680 | 1 | 9,128 | - |
| 1840 Deferred tax assets (note 6(k)) | 38,058 | 1 | 34,625 | 1 | 2640 Net defined benefit liability, non-current (note 6(j)) | 11,313 | - | 12,789 | - |
| 1900 Other non-current assets (notes 6(f) and 8) | 22,754 | - | 18,440 | - | Other non-current liabilities | 2,214 | - | 2,355 | - |
| Total non-current assets | 912,938 | 18 | 905,084 | 20 | Total non-current liabilities | 167,843 | 3 | 153,191 | 3 |
| | | | | | Total liabilities | 1,712,695 | 33 | 1,763,378 | 39 |
| | | | | | Equity (notes (j), (l) and (m)): | | | | |
| | | | | | 3100 Capital stock | 728,277 | 14 | 671,523 | 15 |
| | | | | | 3200 Capital surplus | 1,269,314 | 24 | 791,658 | 17 |
| | | | | | 3300 Retained earnings | 1,706,530 | 33 | 1,449,437 | 32 |
| | | | | | 3400 Other equity | (142,252) | (3) | (77,104) | (2) |
| | | | | | 3500 Treasury shares | (37,134) | (1) | (37,134) | (1) |
| | | | | | Total equity | 3,524,735 | 67 | 2,798,380 | 61 |
| Total assets | \$ 5,237,430 | 100 | 4,561,758 | 100 | Total liabilities and equity | \$ 5,237,430 | 100 | 4,561,758 | 100 |

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
**WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION AND
SUBSIDIARIES**

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

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

| | | 2023 | | 2022 | |
|------|--|--------------------|-------------|--------------------|-------------|
| | | Amount | % | Amount | % |
| 4000 | Net revenue (notes 6(o) and 7) | \$ 8,841,258 | 100 | 7,948,886 | 100 |
| 5000 | Cost of Sales (notes 6(c), (d), (e), (i), (j) and 12) | <u>(7,076,983)</u> | <u>(80)</u> | <u>(6,274,972)</u> | <u>(79)</u> |
| | Gross profit | <u>1,764,275</u> | <u>20</u> | <u>1,673,914</u> | <u>21</u> |
| | Operating expenses (notes 6(b), (c), (d), (e), (i), (j), (l), (m), (o), (p), 7 and 12) | | | | |
| 6100 | Selling expenses | (240,598) | (3) | (210,293) | (3) |
| 6200 | Administrative expenses | (864,910) | (10) | (862,659) | (11) |
| 6300 | Research and development expenses | (45,749) | - | (40,234) | - |
| 6450 | Expected credit (losses) gains | <u>(6,389)</u> | <u>-</u> | <u>2,089</u> | <u>-</u> |
| | Total operating expenses | <u>(1,157,646)</u> | <u>(13)</u> | <u>(1,111,097)</u> | <u>(14)</u> |
| | Net operating income | <u>606,629</u> | <u>7</u> | <u>562,817</u> | <u>7</u> |
| | Non-operating income and expenses (notes 6(i) and (q)): | | | | |
| 7100 | Interest income | 8,811 | - | 5,235 | - |
| 7010 | Other income | 47,032 | 1 | 66,632 | 1 |
| 7020 | Other gains and losses | 2,101 | - | 5,238 | - |
| 7050 | Finance costs | <u>(4,047)</u> | <u>-</u> | <u>(6,789)</u> | <u>-</u> |
| | Total non-operating income and expenses | <u>53,897</u> | <u>1</u> | <u>70,316</u> | <u>1</u> |
| | Profit before tax | 660,526 | 8 | 633,133 | 8 |
| 7950 | Income tax expenses (note 6(k)) | <u>(72,553)</u> | <u>(1)</u> | <u>(78,931)</u> | <u>(1)</u> |
| | Net profit | <u>587,973</u> | <u>7</u> | <u>554,202</u> | <u>7</u> |
| 8300 | Other comprehensive income (notes 6(j), (k) and (l)): | | | | |
| 8310 | Items that will not be reclassified subsequently to profit or loss | | | | |
| 8311 | Gains on remeasurements of defined benefit plans | 2,462 | - | 1,821 | - |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total items that will not be reclassified subsequently to profit or loss | <u>2,462</u> | <u>-</u> | <u>1,821</u> | <u>-</u> |
| 8360 | Items that may be reclassified subsequently to profit or loss | | | | |
| 8361 | Exchange differences on translation of foreign financial statements | (65,148) | (1) | 29,949 | - |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total items that may be reclassified subsequently to profit or loss | <u>(65,148)</u> | <u>(1)</u> | <u>29,949</u> | <u>-</u> |
| 8300 | Other comprehensive (loss) income | <u>(62,686)</u> | <u>(1)</u> | <u>31,770</u> | <u>-</u> |
| | Total comprehensive income | <u>\$ 525,287</u> | <u>6</u> | <u>585,972</u> | <u>7</u> |
| | Earnings per share (in New Taiwan dollars) (note 6(n)) | | | | |
| 9750 | Basic earnings per share | <u>\$ 8.49</u> | | <u>8.33</u> | |
| 9850 | Diluted earnings per share | <u>\$ 8.40</u> | | <u>8.19</u> | |

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity
For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars)

| | Equity attributable to owners of parent | | | | | | | Total equity | | |
|---|---|--------------|-----------------|---------------|-----------------|----------------------------------|--------------|---|-----------------|--|
| | Capital stock | Common stock | Capital surplus | Legal reserve | Special reserve | Retained earnings | Other equity | | | |
| | | | | | | Unappropriated retained earnings | Total | Exchange differences on translation of foreign financial statements | Treasury shares | |
| Balance at January 1, 2022 | \$ 669,211 | 770,877 | 176,669 | 81,212 | 940,306 | 1,198,187 | (107,053) | (73,500) | 2,457,722 | |
| Net profit | - | - | - | - | 554,202 | 554,202 | - | - | 554,202 | |
| Other comprehensive income | - | - | - | - | 1,821 | 1,821 | - | - | 31,770 | |
| Total comprehensive income | - | - | - | - | 556,023 | 556,023 | - | - | 585,972 | |
| Appropriation and distribution of retained earnings: | | | | | | | | | | |
| Legal reserve | - | - | 45,710 | - | (45,710) | - | - | - | - | |
| Special reserve | - | - | - | 25,841 | (25,841) | - | - | - | - | |
| Cash dividends | - | - | - | - | (304,773) | (304,773) | - | - | (304,773) | |
| Compensation cost of treasury shares transferred to employees | - | 3,487 | - | - | - | - | - | - | 3,487 | |
| Treasury shares transferred to employees | - | (394) | - | - | - | - | - | - | 35,972 | |
| New share issued through employees' profit sharing bonus | 2,312 | 17,688 | - | - | - | - | - | - | 20,000 | |
| Balance at December 31, 2022 | 671,523 | 791,658 | 222,379 | 107,053 | 1,120,005 | 1,449,437 | (77,104) | (37,134) | 2,798,380 | |
| Net profit | - | - | - | - | 587,973 | 587,973 | - | - | 587,973 | |
| Other comprehensive income | - | - | - | - | 2,462 | 2,462 | - | - | (62,686) | |
| Total comprehensive income | - | - | - | - | 590,435 | 590,435 | - | - | 525,287 | |
| Appropriation and distribution of retained earnings: | | | | | | | | | | |
| Legal reserve | - | - | 55,602 | - | (55,602) | - | - | - | - | |
| Cash dividends | - | - | - | - | (333,342) | (333,342) | - | - | (333,342) | |
| Reversal of special reserve | - | - | - | (29,949) | 29,949 | - | - | - | - | |
| Cash Capital increase | 55,000 | 448,410 | - | - | - | - | - | - | 503,410 | |
| Remuneration cost incurred from share option | - | 11,000 | - | - | - | - | - | - | 11,000 | |
| New share issued through employees' profit sharing bonus | 1,754 | 18,246 | - | - | - | - | - | - | 20,000 | |
| Balance at December 31, 2023 | 728,277 | 1,269,314 | 277,981 | 77,104 | 1,351,445 | 1,706,530 | (142,252) | (37,134) | 3,524,735 | |

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

| | 2023 | 2022 |
|---|---------------------|------------------|
| Cash flows generated from (used in) operating activities: | | |
| Profit before tax | \$ 660,526 | 633,133 |
| Adjustments: | | |
| Adjustments to reconcile profit: | | |
| Depreciation expense | 80,132 | 83,582 |
| Amortization expense | 8,420 | 12,900 |
| Expected credit losses (gains) | 6,389 | (2,089) |
| Interest expense | 4,047 | 6,789 |
| Interest income | (8,811) | (5,235) |
| Remuneration cost arising from share-based payments | 11,000 | 3,487 |
| Loss on disposal of property, plant and equipment | 679 | 878 |
| Property, plant and equipment transferred to expenses | 165 | - |
| Gain on disposal of investments | - | (2,959) |
| Gain on lease modification | (79) | - |
| Rent concession | - | (266) |
| Other | - | 106 |
| Total adjustments to reconcile profit | 101,942 | 97,193 |
| Changes in operating assets and liabilities: | | |
| Changes in operating assets: | | |
| (Increase) decrease in contract assets | (2,724) | 5,045 |
| Increase in notes and accounts receivable, net | (550,162) | (243,693) |
| Decrease (increase) in accounts receivable — related parties | 18,740 | (17,564) |
| Decrease in other receivables | 564 | 1,662 |
| Increase in other receivables — related parties | (533) | - |
| Decrease (increase) in prepayments | 2,824 | (2,478) |
| Decrease in other current assets | 838 | 26 |
| Total changes in operating assets | (530,453) | (257,002) |
| Changes in operating liabilities: | | |
| Increase in contract liabilities | 3,877 | 1,209 |
| Decrease in accounts payable | (4,809) | (16,621) |
| Increase in other payables | 121,924 | 165,824 |
| Increase (decrease) in other payables — related parties | 1,517 | (175) |
| Increase in other current liabilities | 3,360 | 19,526 |
| Increase (decrease) in net defined benefit liability | 986 | (563) |
| Total changes in operating liabilities | 126,855 | 169,200 |
| Net changes in operating assets and liabilities | (403,598) | (87,802) |
| Total adjustments | (301,656) | 9,391 |
| Cash generated from operations | 358,870 | 642,524 |
| Interest received | 8,479 | 5,214 |
| Interest paid | (4,160) | (6,736) |
| Income taxes paid | (66,161) | (75,189) |
| Net cash flows generated from operating activities | 297,028 | 565,813 |
| Cash flows generated from (used in) investing activities: | | |
| Acquisition of property, plant and equipment | (12,890) | (18,885) |
| Proceeds from disposal of property, plant and equipment | 1,154 | 515 |
| Increase in refundable deposits | (7,652) | (1,506) |
| Acquisition of intangible assets | (2,541) | (7,323) |
| Increase in other non-current assets | (6,527) | - |
| Net cash flows used in investing activities | (28,456) | (27,199) |
| Cash flows generated from (used in) financing activities: | | |
| Increase in short-term loans | 1,594,686 | 2,527,501 |
| Repayments of short-term loans | (1,750,851) | (2,477,446) |
| Repayments of long-term loans | (56,709) | (8,486) |
| Repayments of the principal portion of lease liabilities | (24,521) | (29,292) |
| Cash dividends paid | (333,342) | (304,773) |
| Capital increase by cash, less issuance costs | 503,410 | - |
| Treasury shares transferred to employees | - | 35,972 |
| Net cash flows used in financing activities | (67,327) | (256,524) |
| Effect on exchange rate changes on cash and cash equivalents | (9,896) | 25,480 |
| Net increase in cash and cash equivalents | 191,349 | 307,570 |
| Cash and cash equivalents at beginning of year | 1,184,815 | 877,245 |
| Cash and cash equivalents at end of year | \$ 1,376,164 | 1,184,815 |

See accompanying notes to financial statements.

Independent Auditors' Report

To the Board of Directors of Wistron Information Technology and Services Corporation:

Opinion

We have audited the financial statements of Wistron Information Technology and Services Corporation (“the Company”), which comprise the balance sheets as of December 31, 2023 and 2022, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Valuation of accounts receivable

Please refer to Note 4(f) “Financial Instruments” for accounting policy, Note 5 for accounting assumptions, judgments and estimation uncertainty of accounts receivable and Note 6(b) for the disclosure of the valuation of accounts receivable to the parent company only financial statements.

Description of key audit matters

The Company engages in the information technology service industry. Resulting in significant judgment being applied in the management's assessment of the recoverability of accounts receivable. Consequently, the valuation of accounts receivable is identified as the key matter in our audit.

How the matter was addressed in our audit

Our principal audit procedures included testing the adequacy of the formula of the calculation for expected loss rate; testing the adequacy of aging report by tracing to related vouchers; evaluating the appropriateness of loss allowance and expected credit loss by testing if the loss allowance was made by expected loss rate; assessing if the evaluation document of loss allowance for accounts receivable was compliance with the Company's accounting policy; evaluating the adequacy of the disclosure of loss allowance for accounts receivable prepared by management.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Ming-Hung and Tang, Chia-Chien.

KPMG

Taipei, Taiwan (Republic of China)
March 5, 2024

Notes to Readers

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

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

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

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

| | | 2023 | | 2022 | |
|------|--|-------------------|-------------|------------------|-------------|
| | | Amount | % | Amount | % |
| 4000 | Net revenue (notes 6(o) and 7) | \$ 1,546,767 | 100 | 1,439,375 | 100 |
| 5000 | Cost of sales (notes 6(d), (f), (j), 7 and 12) | <u>(995,651)</u> | <u>(64)</u> | <u>(899,125)</u> | <u>(62)</u> |
| | Gross profit | <u>551,116</u> | <u>36</u> | <u>540,250</u> | <u>38</u> |
| | Operating expenses (notes 6(d), (e), (f), (i), (j), (l), (m), (o), (p), 7 and 12): | | | | |
| 6100 | Selling expenses | (42,816) | (3) | (32,875) | (2) |
| 6200 | Administrative expenses | (306,036) | (20) | (322,353) | (22) |
| 6300 | Research and development expenses | (12,108) | (1) | (6,642) | (1) |
| 6450 | Expected credit (gains) losses | <u>(4)</u> | <u>-</u> | <u>138</u> | <u>-</u> |
| | Total operating expenses | <u>(360,964)</u> | <u>(24)</u> | <u>(361,732)</u> | <u>(25)</u> |
| | Net operating income | <u>190,152</u> | <u>12</u> | <u>178,518</u> | <u>13</u> |
| | Non-operating income and expenses (notes 6(c), (i), (q) and 7): | | | | |
| 7100 | Interest income | 1,269 | - | 55 | - |
| 7010 | Other income | 240 | - | 54 | - |
| 7020 | Other gains and losses | 30,326 | 2 | 39,090 | 2 |
| 7070 | Recognized share of subsidiaries, associates and joint ventures accounted for using equity method | 423,991 | 28 | 384,872 | 27 |
| 7050 | Finance costs | <u>(2,009)</u> | <u>-</u> | <u>(1,366)</u> | <u>-</u> |
| | Total non-operating income and expenses | <u>453,817</u> | <u>30</u> | <u>422,705</u> | <u>29</u> |
| | Profit before tax | <u>643,969</u> | <u>42</u> | <u>601,223</u> | <u>42</u> |
| 7951 | Income tax expenses (note 6(k)) | <u>(55,996)</u> | <u>(4)</u> | <u>(47,021)</u> | <u>(3)</u> |
| | Net profit | <u>587,973</u> | <u>38</u> | <u>554,202</u> | <u>39</u> |
| 8300 | Other comprehensive income (notes 6(j), (k) and (l)): | | | | |
| 8310 | Items that will not be reclassified subsequently to profit or loss | | | | |
| 8311 | Gains on remeasurements of defined benefit plans | 2,462 | - | 1,821 | - |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total items that will not be reclassified subsequently to profit or loss | <u>2,462</u> | <u>-</u> | <u>1,821</u> | <u>-</u> |
| 8360 | Items that may be reclassified subsequently to profit or loss | | | | |
| 8361 | Exchange differences on translation of foreign financial statements | (9,159) | - | 3,330 | - |
| 8380 | Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method | (55,989) | (4) | 26,619 | 2 |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total items that may be reclassified subsequently to profit or loss | <u>(65,148)</u> | <u>(4)</u> | <u>29,949</u> | <u>2</u> |
| 8300 | Other comprehensive (loss) income | <u>(62,686)</u> | <u>(4)</u> | <u>31,770</u> | <u>2</u> |
| | Total comprehensive income | <u>\$ 525,287</u> | <u>34</u> | <u>585,972</u> | <u>41</u> |
| | Earnings per share (in New Taiwan dollars) (note 6(n)) | | | | |
| 9750 | Basic earnings per share | <u>\$ 8.49</u> | | <u>8.33</u> | |
| 9850 | Diluted earnings per share | <u>\$ 8.40</u> | | <u>8.19</u> | |

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION

Parent Company Only Statements of Changes in Equity

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

| | Retained earnings | | | | Other equity | | | | |
|---|-------------------|-----------------|---------------|-----------------|----------------------------------|-----------|---|-----------------|--------------|
| | Common stock | Capital surplus | Legal reserve | Special reserve | Unappropriated retained earnings | Total | Exchange differences on translation of foreign financial statements | Treasury shares | Total equity |
| Balance at January 1, 2022 | \$ 669,211 | 770,877 | 176,669 | 81,212 | 940,306 | 1,198,187 | (107,053) | (73,500) | 2,457,722 |
| Net profit | - | - | - | - | 554,202 | 554,202 | - | - | 554,202 |
| Other comprehensive income | - | - | - | - | 1,821 | 1,821 | 29,949 | - | 31,770 |
| Total comprehensive income | - | - | - | - | 556,023 | 556,023 | 29,949 | - | 585,972 |
| Appropriation and distribution of retained earnings: | | | | | | | | | |
| Legal reserve | - | - | 45,710 | - | (45,710) | - | - | - | - |
| Special reserve | - | - | - | 25,841 | (25,841) | - | - | - | - |
| Cash dividends | - | - | - | - | (304,773) | (304,773) | - | - | (304,773) |
| Compensation cost of treasury shares transferred to employees | - | 3,487 | - | - | - | - | - | - | 3,487 |
| Treasury shares transferred to employees | - | (394) | - | - | - | - | - | 36,366 | 35,972 |
| New share issued through employees' profit sharing bonus | 2,312 | 17,688 | - | - | - | - | - | - | 20,000 |
| Balance at December 31, 2022 | 671,523 | 791,658 | 222,379 | 107,053 | 1,120,005 | 1,449,437 | (77,104) | (37,134) | 2,798,380 |
| Net profit | - | - | - | - | 587,973 | 587,973 | - | - | 587,973 |
| Other comprehensive income | - | - | - | - | 2,462 | 2,462 | (65,148) | - | (62,686) |
| Total comprehensive income | - | - | - | - | 590,435 | 590,435 | (65,148) | - | 525,287 |
| Appropriation and distribution of retained earnings: | | | | | | | | | |
| Legal reserve | - | - | 55,602 | - | (55,602) | - | - | - | - |
| Cash dividends | - | - | - | - | (333,342) | (333,342) | - | - | (333,342) |
| Reversal of special reserve | - | - | - | (29,949) | 29,949 | - | - | - | - |
| Cash capital increase | 55,000 | 448,410 | - | - | - | - | - | - | 503,410 |
| Remuneration costs incurred from share option | - | 11,000 | - | - | - | - | - | - | 11,000 |
| New share issued through employees' profit sharing bonus | 1,754 | 18,246 | - | - | - | - | - | - | 20,000 |
| Balance at December 31, 2023 | \$ 728,277 | 1,269,314 | 277,981 | 77,104 | 1,351,445 | 1,706,530 | (142,252) | (37,134) | 3,524,735 |

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
WISTRON INFORMATION TECHNOLOGY AND SERVICES CORPORATION

Parent Company Only Statements of Cash Flows

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

| | 2023 | 2022 |
|---|-------------|-------------|
| Cash flows generated from (used in) operating activities: | | |
| Profit before tax | \$ 643,969 | 601,223 |
| Adjustments: | | |
| Adjustments to reconcile loss: | | |
| Depreciation expense | 20,491 | 20,711 |
| Amortization expense | 4,349 | 7,676 |
| Expected credit losses (gains) | 4 | (138) |
| Interest expense | 2,009 | 1,366 |
| Interest income | (1,269) | (55) |
| Remuneration cost arising from share-based payments | 5,860 | 2,162 |
| Recognized share of subsidiaries, associates and joint ventures accounted for using equity method | (423,991) | (384,872) |
| Gain on disposal of property, plant and equipment | (29) | (14) |
| Total adjustments to reconcile loss | (392,576) | (353,164) |
| Changes in operating assets and liabilities: | | |
| Changes in operating assets: | | |
| (Increase) decrease in contract assets | (133) | 4,606 |
| Increase in accounts receivable, net | (32,676) | (20,569) |
| Decrease (increase) in accounts receivable—related parties | 19,803 | (20,227) |
| Decrease in other receivables | 1 | - |
| Decrease (increase) in other receivables—related parties | 2,628 | (3,708) |
| Increase in prepayments | (258) | (938) |
| Decrease (increase) in other current assets | 916 | (13) |
| Total changes in operating assets | (9,719) | (40,849) |
| Changes in operating liabilities: | | |
| (Decrease) increase in contract liabilities | (1,158) | 8,281 |
| Increase (decrease) in accounts payable | 239 | (572) |
| Increase in accounts payable—related parties | 295 | - |
| Increase in other payables | 25,958 | 90,623 |
| Increase (decrease) in other payables—related parties | 1,517 | (176) |
| (Decrease) increase in other current liabilities | (6,638) | 8,677 |
| Increase (decrease) in net defined benefit liability | 986 | (563) |
| Total changes in operating liabilities | 21,199 | 106,270 |
| Net changes in operating assets and liabilities | 11,480 | 65,421 |
| Total adjustments | (381,096) | (287,743) |
| Cash generated from operations | 262,873 | 313,480 |
| Interest received | 974 | 46 |
| Interest paid | (2,085) | (1,303) |
| Income taxes paid | (48,488) | (57,762) |
| Net cash flows generated from operating activities | 213,274 | 254,461 |
| Cash flows generated from (used in) investing activities: | | |
| Acquisition of property, plant and equipment | (6,898) | (11,652) |
| Proceeds from disposal of property, plant and equipment | 29 | 214 |
| (Increase) decrease in refundable deposits | (39) | 701 |
| Acquisition of intangible assets | - | (4,749) |
| Dividends received | 821 | - |
| Net cash flows used in investing activities | (6,087) | (15,486) |
| Cash flows generated from (used in) financing activities: | | |
| Increase in short-term loans | 1,400,000 | 1,480,000 |
| Repayments of short-term loans | (1,550,000) | (1,430,000) |
| Repayments of the principal portion of lease liabilities | (746) | (757) |
| Cash dividends paid | (333,342) | (304,773) |
| Capital increase by cash, less issuance costs | 503,410 | - |
| Treasury shares transferred to employees | - | 35,972 |
| Net cash flows generated from (used in) financing activities | 19,322 | (219,558) |
| Net increase in cash and cash equivalents | 226,509 | 19,417 |
| Cash and cash equivalents at beginning of year | 136,048 | 116,631 |
| Cash and cash equivalents at end of year | \$ 362,557 | 136,048 |

See accompanying notes to parent company only financial statements.

Wistron Information Technology and Services Corporation
Profit Appropriation Statement for 2023

Unit: NT\$

| Item | Amount |
|--|----------------------|
| Net Income After Tax of 2023 | 587,973,278 |
| Plus (Less): | |
| Remeasurements of the defined benefit obligation | 2,462,000 |
| Legal Reserve | (59,043,528) |
| Special Reserve | (65,147,618) |
| Unappropriated retained earnings of 2023 | 466,244,132 |
| Plus (Less): | |
| Unappropriated retained earnings in prior years | 761,008,842 |
| Retained Earnings Available for Distribution | 1,227,252,974 |
| Distribution Items: | |
| Cash Dividends to Common Shareholders (Note) | (361,718,695) |
| | |
| Unappropriated retained earnings at the end of the year | 865,534,279 |

Note: 1. Cash dividend: NT\$5 per share, and the cash dividend is rounded down to the nearest NT dollars; the amount rounded off will be credited to other income of Wistron Information Technology and Services Corporation.

2. Dividend is calculated by the number of outstanding shares of 72,343,739, which is not including 484,000 treasury shares.

Chairman: Ching Hsiao

President: Ching Hsiao

Controller: YuFen Sun

**Wistron Information Technology and Services Corporation
Comparison between Original and Amendments to
“Articles of Incorporation”**

| Items | Original Version | Amended Version | Reason |
|------------|--|--|--|
| Article 1 | The Company is incorporated in accordance with the provisions under the Company Law by the name of Wistron Information Technology and Services Corporation. | The Company is incorporated in accordance with the provisions under the Company Law by the name of <u>WITS Corp.</u> | To further expand overseas markets and enhance the Company’s brand image, it is proposed to change the Company’s English name. |
| Article 23 | (omitting) The 37th amendment was made on May 26, 2022. | (omitting) The 37th amendment was made on May 26, 2022. <u>The 38th amendment was made on May 27, 2024.</u> | Correspondence to the amendment date. |

Wistron Information Technology and Services Corporation

Rules of Procedure for Shareholders Meeting

- Article 1 The procedures for the Company's Shareholders meeting (The "Meeting"), except as otherwise provided by law, regulation, or the Company's Articles of Incorporation, shall be implemented in accordance with these Rules.
- Article 2 The Company shall specify in its Shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.
- The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the Meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.
- Shareholders attending the Meeting shall sign in. The sign-in procedure is performed by submitting a sign-in cards. The number of shares in attendance shall be calculated according to sign-in cards handed plus the number of shares whose voting rights are exercised by correspondence or electronically.
- Shareholders and their proxies (collectively, "shareholders") shall attend the Meeting based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.
- Article 3 Attendance and voting at the Meeting shall be calculated based on the number of shares.
- Article 4 The venue for the Meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for the Meeting. The Meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
- Article 5 The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met but the attending shareholders represent one third or more of the total number of issued shares, pursuant to Article 175, paragraph 1 of the Company Act, a tentative resolution may be adopted. All shareholders shall be notified of the tentative resolution and another meeting shall be convened within 1 month.
- When, prior to conclusion of the Meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the Meeting pursuant to Article 174 of the

Company Act.

- Article 6 If the Meeting is convened by the Board of Directors, the Meeting shall be chaired by the Chairman of the Board of Directors. In case the Chairman is on leave or absent or unable to exercise his power and authority for any cause, the Chairman shall appoint one of the directors to act as chair. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair. When a director serves as chair, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair. If the Meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the Meeting.
- Article 7 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend the Meeting in a non-voting capacity.
- Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the Meeting, and the voting and vote counting procedures. The recorded materials shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
- Article 9 If the Meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The Meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the Meeting. The provisions of the preceding paragraph apply the same to the Meeting convened by a party with the power to convene that is not the Board of Directors. The chair may not declare the Meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the Meeting. If the chair declares the Meeting adjourned in violation of the Rules of procedure, may elect a new chair by agreement of a majority of the votes represented by the attending shareholders, and then continue the Meeting.
- Article 10 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number, and account name. The order in which shareholders speak will be set by the chair. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair

and the shareholder that has the floor; the chair shall stop any violation.

Article 11 Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the Meeting. When a juristic person shareholder appoints two or more representatives to attend the Meeting, only one of the representatives so appointed may speak on the same proposal.

If the shareholder's speech violates the rules in the preceding 2 paragraphs, exceeds the scope of the agenda item, or is out of order, the chair may stop or terminate the speech. After an attending shareholder has spoken, the chair may respond in person or designate relevant personnel to respond.

Article 12 The chair shall allow ample opportunity during the Meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 13 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company. Vote counting for meeting proposals or elections shall be conducted in public at the place of the Meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the Meeting, and a record made of the vote.

For the election of directors and independent directors, the voting results shall be announced on-site immediately, including the names of those elected as directors and independent directors and the numbers of votes with which they were elected, and the names of directors and independent directors not elected and number of votes they received. The ballots for the election shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 14 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

Except as otherwise provided by the Company Act or the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders.

When there is an amendment or an alternative to a proposal, the chair shall

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

Article 15 When the Company holds a Shareholders meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of the Meeting.

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

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

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

Article 16 Staff handling administrative affairs of the Meeting shall wear identification cards or arm bands.

The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an armband bearing the word "Proctor."

At the place of a Shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the Meeting.

Article 17 When a Meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the Meeting

temporarily suspended and announce a time when, in view of the circumstances, to resume the Meeting; or a resolution may be adopted at the Meeting to defer or resume the Meeting within 5 days in accordance with Article 182 of the Company Act.

Article 18 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

The Rules were enacted on June 28, 2002

The 1st amendment was made on April 26, 2010

The 2nd amendment was made on October 8, 2010

The 3th amendment was made on June 25, 2013

The 4th amendment was made on June 22, 2020.

The 5th amendment was made on May 26, 2022.

Wistron Information Technology and Services Corporation

Articles of Incorporation

Chapter I General Provisions

- Article 1 The Company is incorporated in accordance with the provisions under the Company Law by the name of Wistron Information Technology and Services Corporation.
- Article 2 Our Company engages in the following businesses:
I301010 Software Design Services
I301030 Digital Information Supply Services
I301020 Data Processing Services
E605010 Computing Equipments Installation Construction
F118010 Wholesale of Computer Software
F218010 Retail Sale of Computer Software
I199990 Other Consultancy
ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 The Company is not subject to Article 13 of the Company Act pertaining to the restrictions for re-investment amount.
- Article 2-2 The Company may engage in external endorsements and guarantees to meet business and investment needs.
- Article 3 The head office of the Company is located in New Taipei City. Subject to the approval by Board of Directors, the Company may set up branch offices at home and abroad when necessary.
- Article 4 (Delete)

Chapter II Share Capital

- Article 5 The total capital amount of the Company is 1,200 Million New Taiwan Dollars (NTD1,200,000,000), which is divided into 120 Million (120,000,000) shares with a par value of Ten New Taiwan Dollars (NTD10) each and will be issued as common shares or preferred shares by installments by Board of Directors. An amount of 120 Million New Taiwan Dollars (NTD120,000,000) from the above total capital amount divided into 12 Million (12,000,000) shares with a par value of Ten New Taiwan Dollars each (NTD10) are reserved for the issuance of employee stock options.
- Article 5-1 The employees entitled to receive shares, which bought back by the Company, or share subscription warrants, or restricted stock for employees, or reserved for subscription by employees when the Company issues new shares, may including the employees of subsidiaries of the Company meeting certain specific

requirements which will be determined by the Board of Directors.

Article 6 (Delete)

Article 7 The issued shares of the Company are exempt from printing stocks, but the registration at the centralized securities depository enterprise is necessary; the same rule also applies to other securities.

Article 8 All matters concerning shares of the Company shall be handled in accordance with the Company Act and “Regulations Governing Administration of Shareholder Services of Public Companies”, except for those regulated by legal or securities authorities.

Chapter III Shareholders Meeting

Article 9 Shareholders meetings of the Company are divided into Regular meetings and Special meetings. The Regular meetings will be duly convened within six months following the close of each fiscal year by Board of Directors in accordance with laws and regulations. Special meetings shall be convened, whenever deemed necessary in accordance with the laws and regulations.

Article 9-1 The Company’s Shareholders meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

In case a Shareholders meeting is proceeded via visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 10 A shareholder unable to personally attend the Shareholders meeting for whatever cause may vote by proxy with a duly executed appointment form issued by the Company specifying the authorized powers. All matters concerning proxies for attendance at Shareholders meetings shall be handled in accordance with “Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies” issued by the authority, except for those regulated by Article 177 of the Company Act.

Article 11 Except in the circumstances otherwise provided in Article 179 of the Company Act, a shareholder shall have one voting power in respect of each share in his/her/its possession. The Company’s shareholders may exercise their voting power in writing or by way of electronic transmission in a Shareholders meeting, and the method of exercising voting power shall be described in the Shareholders meeting notice.

Article 12 Resolutions at a Shareholders meeting shall, unless otherwise provided in the relevant laws or regulations, be adopted by a majority vote of the shareholders

present, who represent more than one-half of the total number of voting shares.

Article 12-1 Resolutions adopted at a Shareholders meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The preparation and distribution of the minutes of Shareholders meeting may be effected by means of electronic transmission. The Company may distribute the minutes of Shareholders meeting by means of a public notice in accordance with the laws and regulations.

Chapter IV Directors and Audit Committee

Article 13 The Company will have a Board of Directors consisting of five to nine Directors, who will be elected by the Shareholders meeting from among the director candidate list via the candidate nomination system. Each Director will serve an office term of three years and may be re-elected. The Company shall purchase liability insurance for the Directors to protect them against potential liabilities arising from their exercising of director duties.

Article 13-1 The Board of Directors shall be composed of at least 3 Independent Directors, who will be elected by the Shareholders meeting from among the independent director candidate list. With respect to the Independent Director's professional qualifications, restrictions on shareholdings and concurrent positions held, nomination and election method and other matters shall be implemented in compliance with relevant regulations issued by the securities authority.

Article 13-2 In accordance with Article 14-4 of "Securities and Exchange Act", the Company shall establish an Audit Committee, which shall be composed of the entire number of Independent Directors. The authority of the Audit Committee and the other compliance issues shall be implemented in compliance with the Company Act, the Securities and Exchange Act, other relevant laws and regulations, and the company by laws.

Article 14 In calling a meeting of the Board of Directors, a notice shall set forth therein the subject(s) to be discussed at the meeting and shall be given to each Director no later than 7 days prior to the scheduled meeting date. However, in the case of emergency, the meeting may be convened at any time. The aforesaid meeting notice may be prepared in writing or by way of electronic transmission.

Article 15 The Board of Directors shall be composed of Directors and the Directors shall elect a Chairman of the Board of Directors from among the Directors by a majority vote at a meeting attended by over two-thirds of the Directors, and may also elect in the same manner a Vice Chairman of the Board. The Chairman internally presides the Shareholders meeting and the meeting of the Board of Directors, and externally represent the Company.

The company may set up functional committees for any functions.

Article 16 (Delete)

Article 17 In case the Chairman is on leave or absent or unable to exercise his power and authority for any cause, the proxy shall act on his/her behalf in accordance with Article 208 of the Company Act. If a Director is on leave or absent for a Board meeting, may consign another Director to be his/her proxy with an appointment form. Only one proxy could be consigned.

Article 17-1 (Delete)

Article 18 Compensation and transportation allowances paid to the Company's Directors shall be reported by Compensation Committee to the Board of Directors based on the overall standards among the industry, and determined by the Board of Directors' resolution. The compensation and transportation allowances will be paid whether the Company has profit or suffered loss.

Chapter V Managerial Officers

Article 19 The company may have one or more managerial officers, whose appointment, discharge and compensation will be determined in accordance with Article 29 of the Company Act. Subject to the authority prescribed by the Board of Directors, the officers shall be empowered to manage the operation of the Company and to sign relevant business documents for the Company.

Chapter VI Accounting

Article 20 The Board of Directors shall prepare the following statements and records after the end of the fiscal year:

1. Business report;
2. Financial statements;
3. Surplus earning distribution or loss off-setting proposals,

which shall be submitted to Regular Shareholders meeting for approval in accordance with the laws and regulations.

Article 21 If the Company has profit (referred to the profit before tax, excluding the employees' profit sharing bonus and directors' remuneration) as a result of the yearly accounting closing, the profit shall be distributed in accordance with the following provisions provided. However, the Company's accumulated losses shall have been covered.

No less than 10% of the profit from current year as employees' profit sharing bonus. The Company may distribute profit sharing bonus in the form of shares or in cash to employees, including the employees of subsidiaries of the Company meeting certain specific requirements which determined by the Board of Directors;

No more than 2% of the profit from current year as directors' remuneration in

cash.

Article 21-1 If the Company has surplus profit, shall first pay all taxes and dues and cover accumulated losses, and then set aside ten percent of such profits as a legal reserve (not applied if the legal reserve amounts to the paid-in capital). Afterwards, set aside or reverse special reserve in accordance with laws and regulations enacted by authorities. The remaining balance will combine with unappropriated retained earnings at beginning and serve as distributable earnings. No less than 5% of the distributable earnings shall be appropriated as shareholders' dividends and bonuses. Proposal for distribution of earnings shall be proposed by Board of Directors and submit to Shareholders meeting for ratification.

In consideration that the development of the Company is in its stable growing phase, the Company adopts residual dividend policy to meet its long-term investment plan for sustainable business and continuous growth. Dividend distributed by cash shall be no less than 10% of the sum of cash dividends and stock dividends.

Chapter VII Supplementary Provisions

Article 22 Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Act and the relevant rules and regulations.

Article 22-1 (Delete)

Article 23 The Article of Incorporation was enacted on May 20, 1992

The 1st amendment was made on May 28, 1992

The 2nd amendment was made on August 1, 1992

The 3rd amendment was made on August 16, 1993

The 4th amendment was made on December 15, 1996

The 5th amendment was made on September 25, 1997

The 6th amendment was made on January 6, 1998

The 7th amendment was made on February 15, 1998

The 8th amendment was made on October 1, 1998

The 9th amendment was made on November 10, 1998

The 10th amendment was made on November 11, 1998

The 11st amendment was made on January 7, 1999

The 12nd amendment was made on August 17, 1999

The 13rd amendment was made on April 13, 2000

The 14th amendment was made on April 18, 2001

The 15th amendment was made on March 4, 2002

The 16th amendment was made on June 28, 2002

The 17th amendment was made on July 18, 2002

The 18th amendment was made on September 20, 2002

The 19th amendment was made on February 5, 2004

The 20th amendment was made on June 30, 2004

The 21st amendment was made on June 30, 2004
The 22nd amendment was made on June 14, 2005
The 23rd amendment was made on May 30, 2006
The 24th amendment was made on June 11, 2007
The 25th amendment was made on June 30, 2008
The 26th amendment was made on June 25, 2009
The 27th amendment was made on December 24, 2009
The 28th amendment was made on April 26, 2010
The 29th amendment was made on June 28, 2011
The 30th amendment was made on June 28, 2012
The 31st amendment was made on June 25, 2013
The 32nd amendment was made on June 18, 2014
The 33rd amendment was made on June 24, 2016.
The 34th amendment was made on June 21, 2018.
The 35th amendment was made on June 24, 2019.
The 36th amendment was made on June 22, 2020.
The 37th amendment was made on May 26, 2022.

Wistron Information Technology and Services Corporation
Shareholdings of Directors
(As of March 29, 2024)

| Title | Name | Number of Shares |
|----------------------|--|------------------|
| Chairman | Ching Hsiao | 3,538,245 |
| Director | Wistron Digital Technology Holding Company Representative : Frank Lin | 16,756,254 |
| Director | Philip Peng | 0 |
| Director | Marty Chiou | 140,239 |
| Independent Director | Yen Ling Fang | 0 |
| Independent Director | Jennifer Hwang | 498 |
| Independent Director | Mark Fan | 0 |
| Independent Director | Allen Tsai | 0 |
| Independent Director | Y.K. Chu | 0 |
| Total | | 20,435,236 |

Note:

- (1) The common shares of Wistron Information Technology and Services Corporation are 72,827,739 shares.
- (2) In accordance with Article 2 of “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies,” Independent Directors of the Company exceed one-half of the total director seats, and an Audit Committee has been established in accordance with the Act, the provisions on the minimum percentage requirements for the shareholding respectively of all directors and supervisors shall not apply.

