Stock Code: 8105

GIANTPLUS TECHNOLOGY CO., LTD.

2025 Annual Report

<u>Notice to readers</u>

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation Post System: http://mops.twse.com.tw
Corporate Website: http://www.giantplus.com
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CPA of the most recent financial report
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Overseas Securities Exchange: Not applicable

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CONTENT

I. A Letter to Shareholders

Dear shareholders,

In 2025, global economic activity and end-market consumption were affected by uncertainties arising from exchange rate fluctuations and U.S.-Taiwan reciprocal tariffs. Leveraging a well-established customer base and a balanced product portfolio, the Company maintained stable overall operations. Revenue for the year amounted to NT$8.596 billion, representing a slight decrease of 1.96% compared with 2024. Looking ahead, the Company will continue to enhance the development of customized and differentiated products.

1. Operational Results, Business Layout and R&D Report, Regulatory Environment, Financial Income and Expenditure, Budget Execution:

1.1 With respect to financial performance, net cash inflows from operating activities in 2025 increased by NT$169 million compared with the prior year. Net cash outflows from investing activities increased by NT$51 million, while net cash outflows from financing activities decreased by NT$44 million compared with the prior year. As of the end of 2025, consolidated cash and cash equivalents amounted to NT$2.31 billion, which represents a relatively sufficient liquidity position given the Company's current scale of operations.

1.2 With respect to profitability, consolidated revenue for 2025 amounted to NT$8.596 billion, representing a decrease of 1.96% compared with 2024. Consolidated gross profit totaled NT$511 million, with a gross margin of 5.95%. The consolidated operating loss was NT$156 million, the consolidated net loss after tax for the year was NT$132 million, and net asset value per share was NT$17.75.

1.3 With respect to budget execution, as Giantplus Technology did not publicly disclose financial forecast information for 2025, disclosure of budget execution status is not required.

1.4 Operational Results:

(1) Automotive Applications: Leveraging the advantage of low-volume, high-mix production, the Company continues to pursue a differentiated product strategy. Circular display module knobs are used to replace traditional button-based designs and are applied to high-end automotive front HVAC control interfaces and passenger seat armrest display modules in Europe. Irregular-shaped rear-view mirror display modules have also continued to expand cooperation with strategic customers.

(2) In alignment with the next-generation product development roadmaps of brand strategic customers, the Company has developed integrated functional architectures for wearable display panels and modules, optimizing power consumption and outdoor display performance, and has introduced such solutions into customer product development projects. In the medical segment, the Company secured customized display module orders from the world's largest manufacturer of sleep apnea devices.

(3) Non-Display Application: Following three years of technical collaboration with an overseas start-up company, the Company completed development of a flexible backplane process technology, becoming the world's first to achieve mass production of electronic paper applications for a well-known U.S. cryptocurrency hardware wallet company. In addition to expanding applications of flexible backplane products, the Company will continue to increase the proportion of Non-Display technologies.

1.5 Research and development continues to advance toward diversification and enhancement. Building on its core business, Giantplus Technology has optimized the optical quality of TFT-LCD display panels and introduced ESG-oriented, energy-saving, and carbon-reduction products, including low-power reflective panels for outdoor displays, ultra-low-power modules capable of operation at low refresh rates, and slim displays integrating touch functionality on a single glass substrate. The Company has also actively expanded into other applications, such as the development of reflective cholesteric liquid crystal panel technology applicable to low-power products including e-readers and electronic shelf labels, as well as flexible reflective cholesteric liquid crystal panel technology suitable for applications requiring thinness, security, and low power consumption, such as identification cards. At the same time, the Company has developed QLED panel technology, which features room-temperature light emission, thin-profile design, and cost competitiveness, and is applicable to public displays, smart retail, smart home appliances, and automotive lighting applications.

1.6 With respect to the regulatory environment, while pursuing commercial benefits, Giantplus Technology remains committed to meeting the evaluation criteria for corporate governance. The Company has established relevant management systems and policies in accordance with applicable laws and regulations and has established a Sustainable Development Committee. In addition to expanding green procurement and promoting ESG initiatives, the Company formulates its operating policies with a balanced focus on economic benefits, social welfare, and environmental protection, with the objective of achieving sustainable corporate development.

2. Business Plans Overview for 2025 in Response to Industry and Market Changes:

Looking ahead to 2026, the global economic environment remains highly uncertain. In particular, the impact of the U.S.-Iran conflict has made energy issues an urgent priority for countries worldwide, and governments have announced the restart of nuclear power generation to address electricity shortages in the AI era. In the face of a highly challenging operating environment, the Company will prepare prudently and respond proactively to changes in circumstances. Enhancing profitability will remain the primary objective. To achieve this goal, the Company will continue to promote quality improvement, enhance production efficiency, strengthen internal fundamentals, expand the deployment of high value-added products, and mitigate the impact of macroeconomic uncertainty. By leveraging the advantages of small- and medium-generation panels in low-volume, high-mix production, the Company aims to establish a stable and sustainable profit-generating business model.

Chairman: President: Accounting Supervisor:

II. Corporate Governance Report

2.1 Directors, Supervisors General Manager, Deputy General Manager, Assistant General Manager, Department Heads, And Branch Managers Information

2.1.1 Director's Profile

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	Japan	TOPPAN HOLDING Inc.	Male 51-60 years old	06/27/2025	3	05/15/2017	152,981,757	34.65%	152,981,757	34.65%	-	-	-	-	Department of Production Planning and System Management Engineering, Kogakuin University / ORTUS Business Division, Electronics Business Division, TOPPAN Co., Ltd.	1. GIANPLUS' Chairman 2. TOPPAN INC., Electronics Business, Head of Display Solutions Division 3. GIANTPLUS (SAMOA) HOLDING CO., LTD. Legal Representative 4. GIANTPLUS HOLDING L.L.C. Legal Representative	NA	NA	NA	
		TAMURA Takayuki					-	-	-	-	-	-	-	-						

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Deputy Chairman	Taiwan	HSIN-CHEN LU	Female 51-60 years old	06/27/2025	3	03/21/2025	-	-	-	-	-	-	-	-	Department of Applied Foreign Languages, National Taipei University of Business. EMBA Program in International Business, College of Management, National Taiwan University (currently enrolled).	1. Deputy Chairman, Giantplus Technology Co., Ltd. 2. Chairman, HEGUO INVESTMENT CO., LTD.	NA	NA	NA	

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	Japan	TOPPAN HOLDING Inc.	Male 41-50 years old	06/27/2025	3	01/01/2025	152,981,757	34.65%	152,981,757	34.65%	-	-	-	-	Department of Electrical and Computer Engineering, Nagoya Institute of Technology, Japan General Manager, Business Strategy Division, Electronics Business Headquarters, TOPPAN Inc.	1. Director, Giantplus Technology Co., Ltd. 2. General Manager of the Business Strategy Division, TOPPAN INC., Electronics Business	NA	NA	NA	
		TANAKA Yoshitaka					-	-	-	-	-	-	-	-						
Director	Japan	TOPPAN HOLDING Inc.	Male 51-60 years old	06/27/2025	3	03/01/2025	152,981,757	34.65%	152,981,757	34.65%	-	-	-	-	Department of Economics, Kyushu University, Japan General Manager, Electronics Business Division, TOPPAN Inc.	1. Director, Giantplus Technology Co., Ltd. 2. General Manager of the Accounting Department, TOPPAN INC., Electronics Business	NA	NA	NA	
		MIURA Hiroya					-	-	-	-	-	-	-	-						

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	Japan	TOPPAN HOLDING Inc.	Female 51-60 years old	06/27/2025	3	03/01/2025	152,981,757	34.65%	152,981,757	34.65%	-	-	-	-	Department of Economics, Nagoya Gakuin University, Japan Sales Director, Ortus Business Division, Electronics Business Headquarters, TOPPAN Inc.	Director and Deputy General Manager, Giantplus Technology Co., Ltd.	NA	NA	NA	
		FUJIWARA Shigeaki					-	-	-	-	-	-	-	-						
Director	Japan	Juyi Investment Co., Ltd.	Male 61-70 years old	06/27/2025	3	01/01/2024	81,500,000	18.46%	81,500,000	18.46%	-	-	-	-	Department of Environmental Safety, Fukui University of Technology, Japan Senior Deputy General Manager, Marketing and Sales Center, Giantplus Technology Co., Ltd.	Director and General Manager, Giantplus Technology Co., Ltd.	NA	NA	NA	
		SUGIMOTO Katsumi					-	-	-	-	-	-	-	-			NA	NA	NA	

Independent Director	Taiwan	CHUNG-JEN CHEN	Male 51-60 years old	06/27/2025	3	06/27/2025	-	-	-	-	-	-	-	-	1. Ph.D. in Management, Illinois Institute of Technology, United States. 2. Dean (on secondment), College of Management, Yuan Ze University. 3. Deputy General Manager for Research and Development, Office of Research and Development, National Taiwan University. 4. Deputy Director, Office of Continuing Education and Extension, National Taiwan University.	1. Independent Director, Giantplus Technology Co., Ltd. 2. Dean, College of Innovation Design, National Taiwan University. 3. Professor, Department of Business Administration and Graduate Institute of Business Administration, National Taiwan University. 4. Director, Research Center for Technology Policy and Industrial Development, National Taiwan University. 5. Independent Director, ATEN INTERNATIONAL CO., LTD. 6. Independent Director, Solteam Incorporation 7. Independent Director, USUN TECHNOLOGY CO., LTD.	NA	NA	NA	

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	Taiwan	CHING-WEN LIAO	Male 41-50 years old	06/27/2025	3	06/27/2025	-	-	-	-	-	-	-	-	1. Department of Accounting, National Taipei University. 2. IPO Advisory CPA, Jiawei & Co., CPAs.	1. Independent Director, Giantplus Technology Co., Ltd. 2. Partner CPA, Jing-Yong CPAs & Co. 3. CPA, Jiawei & Co., CPAs. 4. Independent Director, UNIFORM INDUSTRIAL CORP. 5. Independent Director, TMY TECHNOLOGY INC.	NA	NA	NA	

December 31, 2025

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Underage Children Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	Taiwan	MING-SHENG TAI	Male 41-50 years old	06/27/2025	3	06/27/2025	-	-	-	-	-	-	-	-	1. Ph.D. in Law, National Chengchi University. 2. Professor, Department of Law, Chinese Culture University. 3. Independent Director, Shin Kong Securities Co., Ltd.	1. Independent Director, Giantplus Technology Co., Ltd. 2. Professor, Department of Law, Fu Jen Catholic University; Director of the Bachelor's Program for Continuing Education. 3. Review Committee Member for TPEx Listed Securities, Taipei Exchange (TPEx).	NA	NA	NA	

1. Major shareholders of the institutional shareholders

	March 27, 2026		
Name of Institutional Shareholders	Major Shareholders (Note)		
TOPPAN HOLDINGS Inc.	1.	The Master Trust Bank of Japan, Ltd. (Trust Account)	16.46%
	2.	Custody Bank of Japan, Ltd. (Trust Account)	5.99%
	3.	Nippon Life Insurance Company	5.12%
	4.	artience Co., Ltd.	2.90%
	5.	Kodansha Ltd.	2.29%
	6.	Employees' Stock Club	1.90%
	7.	TOPPAN Holdings Business Partner Shareholding Association	1.78%
	8.	STATE STREET BANK AND TRUST COMPANY 505001	1.75%
	9.	STATE STREET BANK WEST CLIENT - TREATY 505234	1.72%
	10.	JP MORGAN CHASE BANK 380055	1.57%
Juyi Investment Co., Ltd.	1.	JIA,JHIH-JIE	95.00%
	2.	JIA,WUN-JHONG	5.00%

Note: The name and shareholding of top ten shareholders of the institutional shareholders.

2. Major shareholders of the Company’s major institutional shareholders

March 27, 2026

Name of Institutional Shareholders	Major Shareholders (Note)		
artience Co., Ltd.	1.	TOPPAN Holdings Inc.	22.03%
	2.	The Master Trust Bank of Japan, Ltd. (Trust Account)	12.58%
	3.	The Master Trust Bank of Japan, Ltd. (Trust Account)	6.34%
	4.	Nippon Shokubai Co., Ltd.	3.50%
	5.	artience Employee's Stock Club	2.81%
	6.	Artience Group Business Partner Shareholding Association	2.06%
	7.	STATE STREET BANK ANDTRUST COMPANY 505001	2.03%
	8.	THE BANK OF NEW YORK, TREATY JASDEC ACCOUNT	1.72%
	9.	STATE STREET BANK AND TRUST COMPANY 505103	1.53%
	10.	BNYMSANV RE BNYMIL RE WS MORANT WRIGHT NIPPON YIELD FUND	1.12%
Kodansha Ltd.	1.	The Noma Cultural Foundation (Noma Institute of Educational Research)	39.06%
	2.	Employee Shareholding Management Committee	25.26%
	3.	Sawako Noma	12.43%
	4.	Otowa Building Co., Ltd.	12.42%
	5.	Yoshinobu Noma	8.18%
	6.	Kobunsha Co., Ltd.	0.50%

Note: The names and shareholding of the top ten institutional shareholders.

3. Disclosure of professional qualifications of directors and independence of independent directors

December 31, 2025

Criteria / Name	Professional Qualifications and Experience (Note 1)	Independent situation (Note 2)	Number of independent directors of other public companies
TOPPAN INC.: TAMURA Takayuki	Possesses the necessary professional experience required for the Company’s business operations. TOPPAN INC., Electronics Business, Head of Display Solutions Division Chairman of Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
HSIN-CHEN LU	Possesses the necessary professional experience required for the Company’s business operations. Chairman, HEGUO INVESTMENT CO., LTD. Deputy Chairman, Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
TOPPAN INC.: TANAKA Yoshitaka	Possesses the necessary professional experience required for the Company’s business operations. TOPPAN Inc., Electronics Business, General Manager of the Business Strategy Division Director, Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
TOPPAN INC.: MIURA Hiroya	Possesses the necessary professional experience required for the Company’s business operations. TOPPAN Inc., Electronics Business, General Manager of the Accounting Department Director, Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
TOPPAN INC.: FUJIWARA Shigeaki	Possesses the necessary professional experience required for the Company’s business operations. Deputy General Manager, Giantplus Technology Co., Ltd. Director, Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
Juyi Investment Co., Ltd. SUGIMOTO Katsumi	Possesses the necessary professional experience required for the Company’s business operations. Senior Deputy General Manager, Marketing and Sales Center, Giantplus Technology Co., Ltd Director and General Manager, Giantplus Technology Co., Ltd. Not covered by Article 30 of the Company Act.		0
CHUNG-JEN CHEN	Possesses the qualifications of having served as a lecturer or above at a public or private college or university in fields related to the Company’s business operations. Possesses the necessary professional experience required for the Company’s business operations. Dean, College of Innovation Design, National Taiwan University.	An independent director, and meets the circumstances of independence, Including but not limited to the person, spouse, relatives within the second degree who do not serve as directors, supervisors or employees of the company or its	3

December 31, 2025

<table>
<tr><th>Criteria / Name</th><th>Professional Qualifications and Experience (Note 1)</th><th>Independent situation (Note 2)</th><th>Number of independent directors of other public companies</th></tr>
<tr><td></td><td>Professor, Department of Business Administration and Graduate Institute of Business Administration, National Taiwan University.
Director, Research Center for Technology Policy and Industrial Development, National Taiwan University.
Independent Director, Giantplus Technology Co., Ltd.
Not covered by Article 30 of the Company Act.</td><td rowspan="3">related companies; do not hold shares in the company; do not serve as directors or supervisors or as employees of companies that have a specific relationship with the company; have not provided the company or its affiliates with business, legal, financial, accounting and other services in the past 2 years.</td><td></td></tr>
<tr><td>CHING-WEN LIAO</td><td>Possesses the necessary professional experience required for the Company’s business operations.
Partner CPA, Jing-Yong CPAs & Co.
CPA, Jiawei & Co., CPAs.
Independent Director, Giantplus Technology Co., Ltd.
Not covered by Article 30 of the Company Act.</td><td>2</td></tr>
<tr><td>MING-SHENG TAI</td><td>Possesses the qualifications of having served as a lecturer or above at a public or private college or university in fields related to the Company’s business operations.
Professor, Department of Law, Fu Jen Catholic University; Director of the Bachelor’s Program for Continuing Education.
Review Committee Member for TPEx Listed Securities, Taipei Exchange (TPEx).
Independent Director, Giantplus Technology Co., Ltd.
Not covered by Article 30 of the Company Act.</td><td>0</td></tr>
<tr><td colspan="4">1. Diversity of the Board of Directors: The Company has established the “Corporate Governance Best Practice Principles.” In Chapter III, “Strengthening the Functions of the Board of Directors,” Article 20 sets forth the diversity policy of the Board of Directors. The composition of the Board of Directors shall take diversity into consideration. In addition to the principle that directors who concurrently serve as managerial officers of the Company shall not exceed one-third of the total number of board seats, the Company shall, based on its operational practices, business model, and development needs, formulate appropriate diversity policies.
The diversity policy should include, but not be limited to, the following two major dimensions:
1. Basic attributes and values, including gender, age, nationality, and cultural background.
2. Professional knowledge and skills, including professional background (such as law, accounting, industry, finance, marketing, or technology), professional expertise, and industry experience.
Members of the Board of Directors should generally possess the knowledge, skills, and competencies necessary to perform their duties. To achieve the objectives of sound corporate governance, the Board of Directors as a whole should possess the following capabilities:
(1) Operational judgment
(2) Accounting and financial analysis
(3) Business management
(4) Crisis management
(5) Industry knowledge
(6) International market perspective
(7) Leadership
(8) Decision-making capability
The nomination and selection of members of the Board of Directors are conducted in accordance with the Company’s</td></tr>
</table>

December 31, 2025

Criteria / Name	Professional Qualifications and Experience (Note 1)	Independent situation (Note 2)	Number of independent directors of other public companies

Articles of Incorporation and adopt a candidate nomination system. In addition to evaluating each candidate’s academic background and professional experience, the Company also considers the overall capabilities required of the Board of Directors to ensure diversity and independence among board members.

The industry in which the Company operates is predominantly male-dominated. Currently, the Board of Directors includes one female director. Although the proportion of female directors has not yet reached one-third of the total board seats, the Company adheres to a merit-based approach in the selection of board members and actively seeks talent recommendations through diverse channels, while continuing to identify suitable female candidates. With gender equality as a fundamental principle, the Company will continue to proactively seek director candidates who meet its operational needs, with the aim of enhancing the diversity of the Board of Directors.

The implementation of diversity in the board of directors of the Company in 2025 is as follows:

Name	Title	Gender	Nationality	Independent Director Term of Office			Professional knowledge and skills		Main Experience			Age			Employee Status
				Less than 3 years	3-9 years	9+years	Industry or Technology	Legal, Financial or Accounting	Technoiogy Industry	Financial Investment	Academic Research	Ubder 55 years old	56-65 years old	66-75 years old	
TAMURA Takayuki	Chairman	Male	Japan				V		V				V		
HSIN-CHEN LU	Deputy Chairman	Female	Taiwan					V		V		V			
TANAKA Yoshitaka	Director	Male	Japan				V		V			V			
FUJIWARA Shigeaki	Director	Male	Japan				V		V				V		V
MIURA Hiroya	Director	Male	Japan					V	V			V			
SUGIMOTO Katsumi	Director	Male	Japan				V		V				V		V
CHUNG-JEN CHEN	Independent Director	Male	Taiwan	V			V	V	V		V		V		
CHING-WEN LIAO	Independent Director	Male	Taiwan	V				V		V		V			
MING-SHENG TAI	Independent Director	Male	Taiwan	V				V			V	V			

2. The Company’s directors possess diverse professional expertise across various fields, including finance, business administration, and industry knowledge, as well as an international market perspective. They also demonstrate strong capabilities in leadership, operational judgment, business management, and crisis management, which provide meaningful support to the Company’s development and operations.
   The Company’s 11th Board of Directors consists of nine directors, comprising five corporate directors, one individual director, and three independent directors, including one female director. Among the directors, five are under the age of 55, and four are between the ages of 56 and 65.

3. Independence of the Board of Directors: The Company's 10th Board of Directors in 2025 has three independent directors, accounting for approximately 33% of all 9 directors. The provisions on the disqualification of directors' interests govern the Board of Directors' meetings, which state that those who have an interest in the resolutions of the meetings or in the legal entities they represent are not allowed to participate in the discussion or vote and are disqualified. The directors are also self-disciplined and do not support each other, taking into account the ethical standard of interest recusal to effectively protect the interests of the Company. Directors are not related to each other as spouses or relatives within the second degree of consanguinity.

December 31, 2025

Criteria / Name	Professional Qualifications and Experience (Note 1)	Independent situation (Note 2)	Number of independent directors of other public companies

Note 1: Professional Qualifications and Experience: The professional qualifications and experience of individual directors and supervisors shall be described, and if they are members of the Audit Committee and have accounting or financial expertise, their accounting or financial background and work experience shall be described, and whether they have not been subject to Article 30 of the Company Act.

Note 2: Independent directors should state their independence, including but not limited to whether they, their spouse, or relatives within the second degree of kinship serve as directors, supervisors or employees of the company or its affiliated companies; the number and proportion of the company's shares held by relatives (or in the name of others); whether they serve as a director, supervisor or employee of a company that has a specific relationship with the Company (refer to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); 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.

2.1.2 Management Team

April 30, 2026

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	Japan	SUGIMOTO Katsumi	M	01/01/2024	-	-	-	-	-	-	Department of Environmental Safety, Fukui University of Technology/ President, Giantplus Technology Co., Ltd.	NA	NA	NA	NA	
President, Business Unit	R.O.C	CHIA-CHUAN PU	M	08/01/2025	-	-	-	-	-	-	Master's Degree in Chemical Engineering, National Taiwan University of Science and Technology; President, Display Business Unit	NA	NA	NA	NA	
Vice President	Japan	FUJIWARA Shigeaki	M	05/23/2024	-	-	-	-	-	-	Department of Economics, Nagoya Gakuin University/Director and Deputy General Manager of President's Office, Giantplus Technology Co., Ltd.	NA	NA	NA	NA	
Assistant Vice President	R.O.C	YI-TSAI HSU	M	06/16/2021	-	-	-	-	-	-	Master of Computer Science & Information Engineering in National Central University/ Assistant Vice President of	Legal representative and Director of KGO	NA	NA	NA	

April 30, 2026

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
											Manufacturing Headquarters, Giantplus Technology Co., Ltd.					
Assistant Vice President	R.O.C.	YI-YAN LIAO	F	05/01/2018	-	-	-	-	-	-	Bachelor of International Trade, Chinese Culture University/ Assistant Vice President of Marketing and Sales Department, Giantplus Technology Co., Ltd.	Legal Supervisor of KGO	NA	NA	NA	
Assistant Vice President	R.O.C.	YUN CHEN	F	08/01/2025	-	-	-	-	-	-	Department of Philosophy, Fu Jen Catholic University; Associate Vice President, Operations Management Department	NA	NA	NA	NA	
Financial and Accounting supervisor Head of Corporate Governance	R.O.C.	DE-QI LIU	M	07/01/2020	-	-	-	-	-	-	Master of Accounting, National Taiwan University/ Director, Finance & Accounting Division, Giantplus Technology Co., Ltd.	NA	NA	NA	NA	

2.1.3 The Chairperson of The Board of Directors and The President or Person of An Equivalent Post (The Highest-Level Manager) of A Company are the same person, spouses, or relatives within the first degree of kinship: NA

2.1.4Remuneration of Directors, Supervisors, President, and Vice President

1. Remuneration of Directors

Unit: NT$ thousands, 1,000 shares

Title	Name (Note 1)	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%) (Note 10)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%) (Note 10)		Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary or the Parent Company (Note 11)
		Base Compensation (A) (Note 2)		Severance Pay (B)		Bonus to Directors (C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonuses, and Allowances (E) (Note 5)		Severance Pay (F)		Profit Sharing- Employee Bonus (G) (Note 6)						
		The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidated Financial Statements (Note 7)	
																Cash	Stock	Cash	Stock			
Chairman	TOPPAN Holdings Inc. Representative: TAMURA Takayuki	200	200	-	-	-	-	40	40	0.18%	0.18%	14,176	14,176	-	-	-	-	-	-	10.96%	10.96%	None
Deputy Chairman	HSIN-CHEN LU																					
Director	TOPPAN Holdings Inc. Representative: FUJIWARA Shigeaki																					
Director	TOPPAN Holdings Inc. Representative: TANAKA Yoshitaka																					
Director	TOPPAN Holdings Inc. Representative: MIURA Hiroya																					
Director	Juyi Investment Co., Ltd. Representative: SUGIMOTO Katsumi																					

Title	Name (Note 1)	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%) (Note 10)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%) (Note 10)		Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary or the Parent Company (Note 11)
		Base Compensation (A) (Note 2)		Severance Pay (B)		Bonus to Directors (C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonuses, and Allowances (E) (Note 5)		Severance Pay (F)		Profit Sharing- Employee Bonus (G) (Note 6)						
		The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidated Financial Statements (Note 7)	
																Cash	Stock	Cash	Stock			
Independent Director	CHUNG-JEN CHEN	1,262	1,262	-	-	-	-	520	520	1.36%	1.36%	-	-	-	-	-	-	-	-	1.35%	1.35%	None
Independent Director	CHING-WEN LIAO																					
Independent Director	MING-SHENG TAI																					
Independent Director	JAU-SHIN HON																					
Independent Director	JIA-LI SHIH																					
Independent Director	PO-TSUN LIU																					

Remunerations of Directors	Name of Director			
	Total of A+B+C+D		Total of A+B+C+D+E+F+G	
	The Company (Note 8)	All companies in the financial statements (Note 9) H	The Company (Note 8)	All companies in the financial statements (Note 9) I
Under NT$ 1,000,000	TAMURA Takayuki, HSIN-CHEN LU, FUJIWARA Shigeaki, TANAKA Yoshitaka, MIURA Hiroya, SUGIMOTO Katsumi, CHUNG-JEN CHEN , CHING-WEN LIAO , MING-SHENG TAI , JAU-SHIN HON, PO-TSUN LIU, JIA-LI SHIH	TAMURA Takayuki, HSIN-CHEN LU, FUJIWARA Shigeaki, TANAKA Yoshitaka, MIURA Hiroya, SUGIMOTO Katsumi, CHUNG-JEN CHEN , CHING-WEN LIAO , MING-SHENG TAI , JAU-SHIN HON, PO-TSUN LIU, JIA-LI SHIH	TAMURA Takayuki, TANAKA Yoshitaka, MIURA Hiroya, CHUNG-JEN CHEN , CHING-WEN LIAO , MING-SHENG TAI , JAU-SHIN HON, PO-TSUN LIU, JIA-LI SHIH	TAMURA Takayuki, TANAKA Yoshitaka, MIURA Hiroya, CHUNG-JEN CHEN , CHING-WEN LIAO , MING-SHENG TAI , JAU-SHIN HON, PO-TSUN LIU, JIA-LI SHIH

Remunerations of Directors	Name of Director			
	Total of A+B+C+D		Total of A+B+C+D+E+F+G	
	The Company (Note 8)	All companies in the financial statements (Note 9) H	The Company (Note 8)	All companies in the financial statements (Note 9) I
NT$ 1,000,000 (included) ~ NT$ 2,000,000 (excluded)				
NT$ 2,000,000 (included) ~ NT$ 3,500,000 (excluded)			HSIN-CHEN LU	HSIN-CHEN LU
NT$ 3,500,000 (included) ~ NT$ 5,000,000 (excluded)				
NT$ 5,000,000 (included) ~ NT$10,000,000(excluded)			SUGIMOTO Katsumi, FUJIWARA Shigeaki	SUGIMOTO Katsumi, FUJIWARA Shigeaki
NT$ 10,000,000 (included) ~ NT$ 15,000,000 (excluded)				
NT$ 15,000,000 (included) ~ NT$ 30,000,000 (excluded)				
NT$ 30,000,000 (included) ~ NT$ 50,000,000 (excluded)				
NT$ 50,000,000 (included) ~ NT$ 100,000,000 (excluded)				
Over NT$ 100,000,000				
Total	12	12	12	12

Note 1: The names of directors should be listed separately (for institutional directors, both the institution and the representative are required). Directors and independent directors should be listed separately, and the amount of each payment is disclosed in a summary. A director who is concurrently a president or a vice president shall be included in this form and in the following form 3-1, or in form 3-2-1 and form 3-2-2.

Note 2: Refers to remuneration of directors in the most recent year (including directors' salary, duty allowance, severance pay, various bonuses, incentives, etc.)

Note 3: Refers to the amount of director's remuneration distributed by the board of directors in the most recent year.

Remunerations of Directors	Name of Director			
	Total of A+B+C+D		Total of A+B+C+D+E+F+G	
	The Company (Note 8)	All companies in the financial statements (Note 9) H	The Company (Note 8)	All companies in the financial statements (Note 9) I

Note 4: Refers to director's related expenses from professional practice in the most recent year, including travel expenditures, special disbursement, various allowances, accommodation, company cars, in-kind supplies, etc. If residences, cars (or other means of transportation) or personal expenses are provided, information about the assets (including the nature, cost, actual or fair market values of the rent, gasoline expenses and other perks) must be disclosed. Compensation paid to personal drivers must be noted, when applicable, but not included in the remuneration received.

Note 5: Refers to the collection including salary, a duty allowance, severance pay, various bonuses, travel expenditures, special disbursement, various allowances, accommodation, company car and in-kind supplies, etc. for persons who are concurrently directors and employees (including the concurrent president, vice president, other managers and employees). If residences, cars (or other means of transportation) or personal expenses are provided, information about the assets (including the nature, cost, actual or fair market values of the rent, gasoline expenses and other perks) must be disclosed. Compensation paid to personal drivers must be noted, when applicable, but not included in the remuneration received. Salary expenses including acquisition of employee stock warrants, new restricted employee shares, and participation in capital increases by cash subscription recognized in accordance with IFRS 2 “Share-based Payment” shall all be included. Compensation paid to drivers in 2025 amounted to NT$1,429 thousand.

Note 6: Refers to employee compensation (including stocks and cash) for directors who are concurrently employees (including the president, vice presidents, other managers and employees). The amount of compensation received as resolved by the board of directors in the most recent year should be disclosed. If it is not possible to estimate, the estimated amount of this year will be calculated based on the proportion of the actual distribution amount last year, and Attachment Form 1-3 shall be filled in.

Note 7: All of the remuneration of all the companies in the consolidated financial statements (including the Company) paid to the director of the company should be included.

Note 8: The total remuneration the Company pays to each director should be disclosed along with the names of the directors in the designated bracket.

Note 9: The total remuneration of each director of the company paid by all companies in the consolidated report should be disclosed, and disclose the name of the directors in the designated bracket.

Note 10: After-tax net income refers to the net profit after tax in the most recent year; if the international financial reporting standard has been adopted, the after-tax net income is the net profit after tax of standalone or individual financial report in the most recent year.

Remunerations of Directors	Name of Director			
	Total of A+B+C+D		Total of A+B+C+D+E+F+G	
	The Company (Note 8)	All companies in the financial statements (Note 9) H	The Company (Note 8)	All companies in the financial statements (Note 9) I

Note 11:

a. This column should clearly fill in the amount of remuneration paid to directors from an invested entity other than a subsidiary or from the parent company (fill in “None” if there’s no such remuneration paid).

b. If a director of a company receives remuneration from an invested entity other than a subsidiary or from the parent company, the remuneration of the director paid by the invested entity other than a subsidiary or by the parent company shall be added to column I of the remuneration range table, and change the name of the column to “The parent company and all investment business".

c. Remuneration refers to the remuneration, wage, employee profit sharing, and allowances paid by the invested entity other than a subsidiary or from the parent company to directors who are also their directors, supervisors, or managers.

* The remuneration disclosed in this form is different from that required by the income tax law. Therefore, the purpose of this form is for information disclosure and is not intended for taxation purposes.

Note 12: Director Katsumi SUGIMOTO was removed from the position of corporate representative of Juyi Investment Co., Ltd. on March 11, 2026.

2. Supervisor's remuneration: Not applicable.

3. Remuneration of the President and Vice President

Unit: NT$ thousands

Title	Name	Salary(A) (Note 2)		Severance Pay (B)		Bonuses and Allowances (C) (Note 3)		Profit Sharing-Employee Bonus (D) (Note 4)				Ratio of total Compensation (A+B+C+D) to Net Income % (Note 8)		Compensation paid to the President and Vice President from an Invested Company Other than the Company's Subsidiary or the Parent Company (Note 9)
		The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company		All Companies in the Consolidated Financial Statements (Note 5)		The Company	All Companies in the Consolidated Financial Statements	
								Cash	Stock	Cash	Stock			
Deputy Chairman	HSIN-CHEN LU (Note 10)	25,199	27,716	551	659	4,407	5,166	-	-	-	-	(22.93%)	(25.50%)	None
President	SUGIMOTO Katsumi													
President, Business Unit	JIA-CHIUAN PU (Note 11)													
Vice President	FUJIWARA Shigeaki													
Assistant Vice President	YI-YAN LIAO													
Assistant Vice President	YI-TSAI HSU													
Assistant Vice President	MIN-RONG LI (Note 12)													
Assistant Vice President	YUN CHEN (Note 13)													
Associate Vice President, Project Management	CHIEN-CHUNG HUNG (Note 14)													
Assistant Vice President	MU-SHENG LU (Note 15)													
Assistant Vice President	CHIA-HSING CHEN (Note 16)													
Assistant Vice President	CHI-WAN CHEN (Note 17)													
Special Assistant	YUN TU (Note 18)													
General Manager of KGO	CHENG-KUANG CHAN (Note 19)													
General Manager of KGO	CHANG-HSING TSAI (Note 20)													

Remunerations of President and Vice President	Name of President and Vice President	
	The Company (Note 6)	All companies in the financial statements (Note 7) E
Under NT$ 1,000,000	CHIEN-CHUNG HUNG, YUN TU	CHIEN-CHUNG HUNG, YUN TU
NT$ 1,000,000 (included) ~ NT$ 2,000,000 (excluded)	JIA-CHIUAN PU, YUN CHEN, MU-SHENG LU, CHIA-HSING CHEN, CHI-WAN CHEN	JIA-CHIUAN PU, YUN CHEN, MU-SHENG LU, CHIA-HSING CHEN, CHI-WAN CHEN
NT$ 2,000,000 (included) ~ NT$ 3,500,000 (excluded)	HSIN-CHEN LU, YI-TSAI HSU, MIN-RONG LI	HSIN-CHEN LU, YI-TSAI HSU, MIN-RONG LI
NT$ 3,500,000 (included) ~ NT$ 5,000,000 (excluded)	YI-YAN LIAO	YI-YAN LIAO
NT$ 5,000,000 (included) ~ NT$ 10,000,000 (excluded)	SUGIMOTO Katsumi, FUJIWARA Shigeaki	SUGIMOTO Katsumi, FUJIWARA Shigeaki
NT$ 10,000,000 (included) ~ NT$ 15,000,000 (excluded)		
NT$ 15,000,000 (included) ~ NT$ 30,000,000 (excluded)		
NT$ 30,000,000 (included) ~ NT$ 50,000,000 (excluded)		
NT$ 50,000,000 (included) ~ NT$ 100,000,000 (excluded)		
Over NT$ 100,000,000		
Total	13	13

Note 1: The names of the president and vice presidents should be listed separately, and the amounts shall be disclosed in summary. If the director is also the president or vice president, this form and the above form 1-1, or form 1-2-1 and form 1-2-2 shall also be filled in.

Note 2: Fill in the salary, allowance, and severance pay of the president and vice president in the most recent year.

Note 3: Fill in the president's and vice president's various bonuses, incentives, travel expenditures, special disbursement, various allowances, accommodation, company car and in-kind supplies and other remuneration in the most recent year. If residences, cars, other transportations or personal expenses are provided, information about the assets (including the nature, cost, actual or fair market values of the rent, gasoline expenses and other perks) must be disclosed. Compensation paid to personal drivers must be noted, when applicable, but not included in the remuneration received. Salary expenses, including the acquisition of employee stock warrants, new restricted employee shares, and participation in capital increases by cash subscription recognized in accordance with IFRS 2 "Share-based Payment" shall all be included.

Note 4: Fill in the amount of compensation (including stocks and cash) for the president and vice president as resolved at the board meeting in the most recent year. If it is not possible to estimate, the proposed distribution amount will be calculated proportionately according to last year's actual distribution amount, and Attachment Form 1-3 shall also be filled in.

Note 5: All of the remuneration of all the companies in the consolidated financial statements (including the Company) paid to the president and vice president of the Company should be included.

Note 6: The total remuneration the Company pays to each president and vice president and the names of the president and vice president should be disclosed in the designated bracket.

Note 7: Disclosing the total amount of remuneration paid to each general president and vice president by all companies (including the Company) in the consolidated report and the names of the general manager and deputy general manager shall be disclosed in the designated bracket.

Note 8: After-tax net income refers to the net profit after tax of standalone or individual financial report in the most recent year.

Note 9:

a. This column should clearly fill in the amount of remuneration the Company's president and vice president receive from an invested entity other than a subsidiary or from the parent company (fill in "None" if there's no such remuneration paid).

b. If the president and vice president of the Company receive remuneration from an invested entity other than a subsidiary or from the parent company, the remuneration of the president and vice president of the Company paid by the invested entity other than a subsidiary or by the parent company shall be added to Column E of the remuneration range table and change the name of the column to "The parent company and all reinvested business".

c. Remuneration refers to the remuneration (including the remuneration of employees, directors and supervisors) and expenses from professional practice the Company's president and vice president receive, who are the directors, supervisors or managers of an investment entity other than a subsidiary or the parent company.

Note 10: HSIN-CHEN LU was on board as Deputy Chairman in June 2025 and resigned in March 2026.

Note 11: JIA-CHIUAN PU was on board as Business Unit President in August 2025.

Note 12: Associate Vice President MIN-RONG LI resigned in July 2025.

Note 13: YUN CHEN was on board as Associate Vice President in August 2025.

Note 14: Associate Vice President, Project Management CHIEN-CHUNG HUNG was on board in September 2025.

Note 15: MU-SHENG LU was on board as Assistant Vice President in August 2025.

Note 16: CHIA-HSING CHEN was on board as Assistant Vice President in August 2025..

Note 17: Assistant Vice President CHI-WAN CHEN assumed office as Assistant Vice President in August 2025.

Note 18: Special Assistant YUN TU was on board in October 2025 and resigned from the position in January 2026.

Note 19: CHENG-KUANG CHAN was removed from the position of President of Kunshan Helin in July 2025.

Note 20: CHANG-HSING TSAI was on board as President of Kunshan Helin in August 2025.

* The content of the remuneration disclosed in this form is different from that required by the income tax law. Therefore, the purpose of this form is for information disclosure and not for taxation purposes.

4. **Names of managerial officers who received employees' bonuses in the preceding year and the distribution: None**

2.1.5 Separate Comparison and Explanation of the Analysis of the Ratio of the Remuneration to Net Income Paid to Directors, Supervisors, President and Vice presidents by the Company and All Companies in the Consolidated Financial Statements in the Last Two Fiscal Years, the Policy and Standard of Paying Remuneration, the Procedure of Combining and Determining Remuneration, and the Relationship Between Business Performance and Future Risks.

1. The ratio of total remuneration paid by the Company and by all companies in the consolidated financial statements for the two most recent fiscal years to directors, supervisors, the president and vice presidents of the Company, to the net income.

Unit: NT$ thousands

<table>
<tr><th rowspan="2">Title</th><th colspan="2">2024</th><th colspan="2">2025</th></tr>
<tr><th>Amount</th><th>Ratio of total remuneration to net income (loss)</th><th>Amount</th><th>Ratio of total remuneration to net income (loss)</th></tr>
<tr><td>Director</td><td rowspan="2">33,182</td><td rowspan="2">49.44%</td><td rowspan="2">35,563</td><td rowspan="2">(27.04%)</td></tr>
<tr><td>President and Vice President</td></tr>
</table>

2. The policy and standard of paying remuneration, the procedure of combining and determining remuneration, and the relationship between business performance and future risk:

The Company incurred a loss in 2025; therefore, no employee compensation or directors' remuneration was appropriated.

In accordance with the Compensation and Remuneration Policy, the performance evaluation and remuneration of directors and managers are determined by taking into account industry benchmarks, individual responsibilities, time commitment, performance in other positions held, achievement of individual KPIs, and remuneration for comparable positions. The Company's short-term and long-term business objectives and financial condition are also considered in assessing the reasonableness of the linkage between individual performance, overall business performance, and future risks.

2.2 Implementation of Corporate Governance

2.2.1 Board of Directors

There were 10 [A] meetings of the Board of Directors in 2025. The attendance of director was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Chairman	TOPPAN HOLDINGS Inc. TAMURA Takayuki	10	0	100%	Re-elected (June 27, 2025 reelection) Should attend 10 times
Deputy Chairman	HSIN-CHEN LU	7	0	100%	New appointed (March 21, 2025 First Extraordinary By-election) ; Re-elected (June 27, 2025 reelection) Should attend 7 times
Director	TOPPAN HOLDINGS Inc. TANAKA Yoshitaka	10	0	100%	Newly appointed (January 1, 2025 reassignment) ; Re-elected (June 27, 2025 reelection) Should attend 10 times
Director	TOPPAN HOLDINGS Inc. FUJIWARA Shigeaki	8	0	100%	Newly appointed (March 1, 2025 reassignment) ; Re-elected (June 27, 2025 reelection) Should attend 8 times
Director	TOPPAN HOLDINGS Inc. MIURA Hiroya	7	1	87.50%	Newly appointed (March 1, 2025 reassignment) ; Re-elected (June 27, 2025 reelection) Should attend 8 times
Director	Juyi Investment Co., Ltd. SUGIMOTO Katsumi	6	0	100%	New appointed (June 21, 2025 reelection) ; Should attend 6 times
Director	TOPPAN HOLDINGS Inc. TOMOBE Minako	2	0	100%	Resigned (March 1, 2025 reassignment) Should attend 2 times
Director	TOPPAN HOLDINGS Inc. SUGIMOTO Katsumi	2	0	100%	Resigned (March 1, 2025 reassignment) Should attend 2 times
Director	SUGIMOTO Katsumi	1	0	100%	New appointed (March 21, 2025 First Extraordinary By-election) ;

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
					Resigned (June 27, 2025 reelection) Should attend 1 time
Independent director	CHUNG-JEN CHEN	6	0	100%	Newly appointed (June 27, 2025 reelection) Should attend 6 times
Independent director	MING-SHENG TAI	4	1	66.67%	Newly appointed (June 27, 2025 reelection) Should attend 6 times
Independent director	CHING-WEN LIAO	6	0	100%	Newly appointed (June 27, 2025 reelection) Should attend 6 times
Independent director	JAU-SHIN HON	4	0	100%	Newly appointed (June 27, 2025 reelection) Should attend 4 times
Independent director	PO-TSUN LIU	1	3	25%	Newly appointed (June 27, 2025 reelection) Should attend 4 times
Independent director	JIA-LI SHIH	4	0	100%	Newly appointed (June 27, 2025 reelection) Should attend 4 times

Other items required to be stated:

1. Items referred to in Article 14-3 of the Securities and Exchange Act and resolutions of the board meetings for which independent directors expressed objection or held reservation and are recorded or presented in writing, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the Company's response thereto should be specified: None
   In the case that any of the following conditions occur during the Board of Directors' meeting, the following information shall be disclosed: the date, duration, the content of the motion, and the Company's handling of the opinions of the independent directors:

   (1) Matters listed in Article 14-3 of the Securities and Exchange Act:

Term and Date	Content of the motion	All Independent Directors' Opinions and the Company's Handling of Independent Directors' Opinions
The 18th Meeting of the 10th session February 21, 2025	Review of the list of director candidates for the 2025 Extraordinary Shareholders' Meeting.	1. All the independent directors and directors present agreed to approve without dissent. 2. The Company's handling of the independent directors' opinion: None.
The 2nd Meeting of the 11th session July 14, 2025	Proposal for the appointment of members of the 6th Remuneration Committee.	
	Proposal for the appointment of members of the 2nd Risk Management Committee.	
	Proposal for the appointment of members of the 1st Sustainable Development Committee.	

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks

The 3rd Meeting of the 11th session August 6, 2025	Proposal for salary adjustment and mid-year bonuses for expatriate managers from Japan in 2025.	
	Proposal to adjust remuneration and transportation allowances for independent directors.	
	Proposal regarding compensation for Deputy Chairman HSIN-CHEN LU.	
The 4th Meeting of the 11th session September 25, 2025	Proposal for the purchase of color filter equipment from TOPPAN Inc. and licensing of intangible assets.	
	Proposal for the renewal of YUNG-JEN LIN's consultancy appointment.	
The 5th Meeting of the 11th session October 30, 2025	Proposal for the Company to indirectly acquire right-of-use assets from related party TOPPAN Inc. through an entity that will become the Company's subsidiary in Japan.	
The 6th Meeting of the 11th session December 15, 2025	Proposal for year-end bonuses for expatriate managers from Japan in 2025.	
	Proposal for sales transactions with related party TOPPAN Inc.	

(2) Other than the preceding matters, other matters resolved by the Board of Directors with the independent directors' objection or reservation and recorded or written in statements: None.

2. With respect to directors recusing themselves in the case of conflict of interest, the directors' names, contents of motion, reasons for conflict of interest and votes should be specified:

(1) The 18th Meeting of the 10th Board of Directors was held on February 21, 2025.
Discussion: Review of the list of director candidates for the 2025 Extraordinary Shareholders' Meeting Director SUGIMOTO Katsumi recused himself and left the meeting prior to discussion and voting due to a conflict of interest.

(2) The 2nd Meeting of the 11th Board of Directors was held on July 14, 2025.
Discussion: Appointment of members of the 6th Remuneration Committee
Independent Directors CHUNG-JEN CHEN, MING-SHENG TAI, and CHING-WEN LIAO recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.
Discuss the eighth item of business: Sales Transaction with Related Party TOPPAN Inc.:

Discussion: Appointment of members of the 2nd Risk Management Committee
Independent Directors CHUNG-JEN CHEN, MING-SHENG TAI, and CHING-WEN LIAO recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks

Discussion: Appointment of members of the 1st Sustainable Development Committee
Deputy Chairman HSIN-CHEN LU and Independent Directors CHUNG-JEN CHEN, MING-SHENG TAI, and CHING-WEN LIAO recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.

(3) The 3rd Meeting of the 11th Board of Directors was held on August 6, 2025.
Discussion: Salary adjustments and mid-year bonuses for expatriate managers from Japan in 2025
Director and Deputy General Manager FUJIWARA Shigeaki recused himself and left the meeting prior to discussion and voting due to a conflict of interest.

Discussion: Adjustment of remuneration and transportation allowances for independent directors
Independent Directors CHUNG-JEN CHEN, MING-SHENG TAI, and CHING-WEN LIAO recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.

Discussion: Compensation for Deputy Chairman HSIN-CHEN LU
Deputy Chairman HSIN-CHEN LU recused himself and left the meeting prior to discussion and voting due to a conflict of interest.

(4) The 4th Meeting of the 11th Board of Directors was held on September 25, 2025.
Discussion: Purchase of color filter equipment from TOPPAN Inc. and licensing of intangible assets
Directors representing the corporate director TOPPAN Holdings Inc., namely TAMURA Takayuki, FUJIWARA Shigeaki, TANAKA Yoshitaka, and MIURA Hiroya, recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.

Discussion: Renewal of Mr. YUNG-JEN LIN's consultancy appointment
Deputy Chairman HSIN-CHEN LU recused himself and left the meeting prior to discussion and voting due to a conflict of interest.

(5) The 5th Meeting of the 11th Board of Directors was held on October 30, 2025.

Discussion: Indirect acquisition of right-of-use assets from related party TOPPAN Inc. through an entity to become the Company's Japan subsidiary
Directors representing the corporate director TOPPAN Holdings Inc., namely TAMURA Takayuki, FUJIWARA Shigeaki, TANAKA Yoshitaka, and MIURA Hiroya, recused themselves and left the meeting prior to discussion and voting due to conflicts of interest.

(6) The 6th Meeting of the 11th Board of Directors was held on December 15, 2025.
Discussion: Year-end bonuses for expatriate managers from Japan in 2025
Director and Deputy General Manager FUJIWARA Shigeaki recused himself and left the meeting prior to discussion and voting due to a conflict of interest.
Discussion: Sales transactions with related party TOPPAN Inc.
Directors representing the corporate director TOPPAN Holdings Inc., namely TAMURA

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks

Takayuki, FUJIWARA Shigeaki, TANAKA Yoshitaka, and MIURA Hiroya, recused themselves and left the meeting prior to discussion and voting due to conflicts of interest. Deputy Chairman HSIN-CHEN LU acted as chairperson for the meeting.

3. TWSE/TPEx listed companies shall disclose the evaluation cycles, evaluation periods, scope and method of evaluation, evaluation contents, and other information of self-evaluation or peer evaluation of the board of directors: Please refer to Evaluation of Performance of Board Members.
4. Measures taken to strengthen the functionality of the board: In 2025, members of the Board of Directors each completed at least three hours of continuing education. The Company has established an Audit Committee and a Remuneration Committee to assist the Board of Directors in fulfilling its oversight responsibilities. In addition, a Risk Management Committee was established in 2022 to assist in managing the Company's risks.

Evaluation of Performance of Board Members

The performance assessments of the functional committee shall include five significant aspects: The degree of participation in the company's operations, recognition of the responsibilities of the functional committee, improve the decision-making quality of functional committees, the composition of the functional committee and the selection of its members, internal control.

Frequency	Period	Scope	Measure	Content
Once a year	01/01/2025-12/31/2025	Performance evaluation of the Board of Directors, individual Board members and functional committees (including the Audit Committee and the Compensation Committee)	Internal self-evaluation of the Board of Directors, Board members and functional committees (including the Audit Committee and the Compensation Committee)	1. Evaluation of Performance of the Board includes the following five aspects: level of engagement in the operation of the Company, improvement of the quality of the resolution of the Board, the composition and structure of the Board, the election and continuing education of the Directors and the internal control. 2. Evaluation of Performance of individual Board Members includes the following six aspects: knowledge of the goals and mission of the Company, awareness of the duties of directors, level of engagement in the operation of the Company, internal relationship management and communication, professionalism and continuing education of the directors and internal control. 3. Evaluation of Performance of the functional committee shall include five significant aspects: The degree of participation in the company's operations, recognition of the responsibilities of the functional committee, improve the decision-making quality of functional committees, the composition of the functional committee and the selection of its members, internal control.

2.2.2 Audit Committee

The Company established the audit committee on May 29, 2014. A total of 9 (A) Audit Committee meetings were held in the previous period. The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%)【B/A】	Remarks
Chairman	JAU-SHIN HON	4	0	100.00%	Re-elected (June 23, 2022 reelection) Should attend 4 times
Member	JIA-LI SHIH	4	0	100.00%	Newly appointed (June 23, 2022 reelection) Should attend 4 times
Member	PO-TSUN LIU	1	3	25.00%	Resigned on July 31, 2022, and elected on June 30, 2023. Should attend 4 times
Chairman	CHING- WEN LIAO	5	0	100.00%	Elected (June 27, 2025 reelection) Should attend 5 times
Member	CHUNG-JEN CHEN	5	0	100.00%	Elected (June 27, 2025 reelection) Should attend 5 times
Member	MING-SHENG DAI	3	1	60.00%	Elected (June 27, 2025 reelection) Should attend 5 times

1. Other items required to be stated: in the event of the following circumstances, the Audit Committee shall be held and state the date, time of the Audit Committee meeting, the content of the proposal, the content of the independent director's objections, reservations or material recommendations, the results of the resolution of the Audit Committee and the Company's handling of the opinions of the Audit Committee

(1) Items required under Article 14-5 of Securities and Exchange Act:

Date	Meeting		Content	All independent director's opinions and the Company's handling
January 24, 2025	4th Session	15th	Proposal for the by-election of two directors.	No independent director expressed any dissenting or qualified opinions.
			Acceptance of shareholder nominations for director candidates for the extraordinary shareholders' meeting.	
			Determination of the date, venue, and agenda of the 2025 Extraordinary Shareholders' Meeting.	
February 21, 2025	4th Session	16th	Review of the list of director candidates for the 2025 Extraordinary Shareholders' Meeting.	
March 12, 2025	4th Session	17th	Amendments to the Sustainable Development Best Practice Principles. Internal Audit Report for the fourth quarter of 2024.	
			Proposal for the 2024 Business Report.	

			Assessment of the effectiveness of internal control and proposal for the Internal Control Statement for 2024.	
			Proposal for the 2024 individual and consolidated financial statements.	
			Proposal for the 2024 earnings distribution.	
			Proposal for the full re-election of directors.	
			Determination of the date, venue, and agenda of the 2025 Annual Shareholders' Meeting.	
			Acceptance of shareholder proposals for the Annual Shareholders' Meeting.	
			Acceptance of shareholder nominations for director candidates for the Annual Shareholders' Meeting.	
			Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to its subsidiary KGO.	
			Renewal of Bank Credit Facility Agreement	
May 13, 2025	4th Session	18th	Review report on shareholder proposals for the 2025 Annual Shareholders' Meeting.	
			Internal Audit Report for the first quarter of 2025.	
			Proposal for the consolidated financial statements for the first quarter of 2025.	
			Review of the list of director candidates for the 2025 Annual Shareholders' Meeting.	
			Proposal to release the newly elected directors and their representatives from non-competition restrictions.	
			Amendments to the Articles of Incorporation.	
			Amendments to the Rules of Procedure for Board Meetings.	
			Amendments to the Rules of Procedure for Shareholders' Meetings.	
			Determination of the date, venue, and agenda of the 2025 Annual Shareholders' Meeting (with additional discussion items).	
			Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its subsidiary KGO.	
			Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd..	
			Proposal for the renewal of the bank credit facility agreement.	
July 14, 2025	5th Session	1st	Proposal for organizational restructuring.	
			Proposal for the appointment of the President of the Display Business Unit.	
			Amendments to the Regulations Governing the Delegation of Authority.	
August 6, 2025	5th Session	2nd	Internal Audit Report for the second quarter of 2025.	
			Proposal for the second-quarter 2025 consolidated financial statements.	
			Proposal for the remittance of earnings from the	

			Company's overseas investee, GIANTPLUS (SAMOA) HOLDING CO., LTD., to the parent company.	
			Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its subsidiary KGO.	
			Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd..	
			Proposal for the renewal of the bank credit facility agreement.	
September 25, 2025	5th Session	3rd	Discussion on legal services provided by KPMG Law Firm that are non-audit services to the Company, and the proposal to establish general principles for the Company's Pre-approval Policy for Non-Assurance Services.	
			Proposal for the purchase of color filter equipment from TOPPAN Inc. and the licensing of intangible assets.	
			Proposal for the renewal of the appointment of Mr. YUNG-JEN LIN as consultant.	
October 30, 2025	5th Session	4th	Internal Audit Report for the third quarter of 2025.	
			Proposal for the indirect acquisition of right-of-use assets from related party TOPPAN Inc. through an entity that is expected to become the Company's Japanese subsidiary in the future.	
			Proposal for the third-quarter 2025 consolidated financial statements.	
			Proposal regarding the change of the engagement CPA firm and the assessment of auditor independence.	
December 15, 2025	5th Session	5th	Communication between the certified public accountants of Deloitte & Touche, Taiwan and the Company's corporate governance unit.	
			Amendments to the Regulations Governing the Handling of Reports on Illegal, Unethical, or Dishonest Conduct.	
			Proposal for the 2026 audit plan.	
			Amendments to the Enforcement Rules for the Internal Control System and Internal Audit.	
			Proposal for the 2026 operating guidelines and financial forecasts.	
			Amendments to the General Principles for the Pre-approva Policy on Non-Assurance Services.	
			Amendments to the Regulations Governing the Acquisitio or Disposal of Assets.	
			Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technolog Co., Ltd..	
			Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its subsidiary KGO.	
			Proposal for the renewal of the bank credit facility agreement.	

(2) Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors: None

2. If there are independent directors who recuse themselves due to conflict of interest, the directors' names, contents of motion, causes for recusal and votes shall be specified: None

3. Communications between the independent directors, the Company's chief internal auditor and certified accountants

(1) The internal auditors have communicated the result of the audit reports to the members of the Audit Committee periodically, and have presented the findings of all audit reports in the quarterly meetings of the Audit Committee. Should the urgency of the matter require it, the Company's chief internal auditor will inform the members of the Audit Committee outside of the regular reporting. No such urgency took place in 2025. The communication channel between the Audit Committee and the internal auditor has been functioning well.

(2) The Company's certified accountants will report to the Audit Committee immediately for any urgent matters. No such urgency took place in 2025. The communication channel between the Audit Committee and the CPAs has been functioning well.

4. Annual key points and operation

- Annual key points: (1) Reporting regularly the audit results to internal audit supervisor according to annual audit plans, (2) Reviewing financial report, (3) Assessment of the effectiveness of the internal control system, (4) Assessment of Procedures for Acquisition or Disposal of Assets, Financial Derivatives Transactions, Capital Lending to Others, Making Endorsements and Guarantees, and major transactions of assets, capital lending, and endorsements and guarantees, (5) Regulatory compliance, (6) Assessment of the independence of the Company's CPA, (7) Dismissal and appointment of financial and accounting supervisor, and (8) Other major items stipulated by the Company or the authorities.
- Operation: All items were reviewed and approved by the Audit Committee, and no independent director had a dissenting opinion.

2.2.3 **Corporate Governance Implementation Status and Deviations from the Corporate Governance Best-Practice Principles**

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"?	V		The Company formulated "Corporate Governance Best Practice Principles" to protect shareholders' rights and interest, enhance the functions of the Board of Directors, respect the rights of interested parties and promote information transparency. The principles are disclosed on the Company's websites and MOPS.	No significant difference
II. Shareholding structure & shareholders' rights (I) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?	V V		(I) The Company set up a spokesperson, a deputy spokesperson and a special unit to take charge of proposals or disputes from shareholders. (II) In accordance with relevant regulations, the Company keeps track of any changes in equity to the list of the major shareholders and the ultimate owners. The change in shareholding of directors, managers, and the major shareholders holding more than 10% shares are reported on a monthly basis on the MOPS. (III) The Company has duly enacted the "Operating Procedures for Specific Companies and Its Group Enterprises and Transactions with Related Parties," internal control, internal audit, and other relevant regulations for effective risk control. (IV) The Company has duly enacted the Ethical Corporate Management Best Practice Principles to prohibit staff from engaging in insider trading, taking the advantage of information which has not yet been made public in the market.	No significant difference

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
(II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares? (III) Does the company establish and execute the risk management and firewall system within its conglomerate structure? (IV) Does the company establish internal rules against insiders trading with undisclosed information?	V V		The Company promotes and regularly organizes relevant training courses for current directors, managers, and employees. In 2024, the Company organized education and training related to integrity management issues, including "Integrity management policies and confidentiality obligations", "Prevention of Insider Trading and Related Legal Liability", "Understanding Unusual Transaction", "Corporate Governance," and other related courses, conducted at least 1.5 hours of education and promotion for 1,499 people up to 2025. The Company has formulated the "Management Procedures for Internal Significant Information Processing and Prevention of Insider Transactions," which clearly stipulates that company insiders, including (but not limited to) directors, are prohibited from trading the company's stocks or other equity securities listed or traded at the securities dealer's business premises from the day they become aware of the company's financial statements. This restriction applies to thirty days before the announcement of the annual financial statements and fifteen days before the announcement of each quarterly financial statements during the closed period. The Company regularly conducts education and training on relevant laws and regulations for managers and employees. In addition, recruits must sign a letter of commitment to integrity when reporting to work.	
III. Composition and Responsibilities of the Board of Directors (I) Does the Board of Directors have a diversity policy, specific management objectives and implementation in relation to the composition of the Board?	V		(I) The Company formulated "Corporate Governance Best Practice Principles", to take into consideration diversity of the board members. In addition to the principle that the number of directors who are concurrently managers of the Company shall not exceed one-third of the total number of directors, appropriate diversity principles shall be formulated with respect to the Company's operations, business model and development needs. Furthermore, the Company emphasized gender equality in the Board of Directors' composition. There is one female director on the 11th Board of Directors, representing 11.1% of the total number of board seats. The implementation of the Board Diversity Principles in 2025 are as follows:	No significant difference compared to Article 20, the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(II) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee? (III) Does the company establish a standard to measure the performance of the Board, implement it annually, submit the results to the Board of Directors and take the results into account in terms of the remuneration, the nomination and reelection of directors? (IV) Does the company regularly evaluate the independence of CPAs?	V V V		(see tables and text below)	Companies

Name	Title	Gender	Nationality	Independent Director Term of Office			Professional knowledge and skills		Main Experience			Age			Employee Status
				Less than 3 years	3-9 years	9+years	Industry or Technology	Legal, Financial or Accounting	Technoiogy Industry	Financial Investment	Academic Research	Ubder 55 years old	56-65 years old	66-75 years old	
TAMURA Takayuki	Chairman	Male	Japan				V		V				V		
TANAKA Yoshitaka	Director	Male	Japan				V		V			V			
FUJIWARA Shigeaki	Director	Male	Japan				V		V				V		V
MIURA Hiroya	Director	Male	Japan					V	V				V		
HSIN-CHEN LU	Director	Female	Taiwan					V		V		V			
MING-CHAN HUANG	Director	Male	Taiwan					V			V	V			
CHUNG-JEN CHEN	Independent Director	Male	Taiwan	V			V	V	V		V		V		
CHING-WEN LIAO	Independent Director	Male	Taiwan	V				V		V		V			
MING-SHENG TAI	Independent Director	Male	Taiwan	V				V			V	V			

				3 years	3-9 years	Over 9 Years	Technology or industry	finance or accounting	Technology	Financial investment	Academic research	Under 55 years old	55-65 years old	66-75 years old	
TAMURA Takayuki	Chairman	Male	Japanese				v		v				v		
SUGIMOTO Katsumi	Director	Male	Japanese				V		v				v		v
NUMAZAWA Sadahiro	Director	Male	Japanese				v		v				v		
TOMOBE Minako	Independent director	Female	Japanese					v	v			v			
YAO-HSUN HUNG	Independent director	Male	Taiwanese			v		v			v			v	
JIA-LI SHIH	Independent director	Female	Taiwanese	v				v			v	v			
PO-TSUN LIU	Independent direcotr	Male	Taiwanese		v		v				v	v			

(II) Except for establishing the Compensation Committee, Audit Committee, Risk Management Committee, and Sustainable Development Committee under the law, other departments are responsible for the Company's corporate governance operations in accordance with its duties.

(III) The Board of Directors passed “Rules for Board of Directors Performance Assessments” on August 10, 2020, regulating that board of directors shall conduct an internal performance assessment at least once a year, and an evaluation is conducted by an external professional independent organization or an external team of expert and scholars at least once every three years.

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
			In November 2023, the Company appointed Da Li Financial Advisory Co., Ltd. to conduct an external evaluation of the performance of the Board of Directors (including the performance evaluation of functional committees). The evaluation concluded that the performance of the Board of Directors was satisfactory, and it was reported to the Board of Directors on December 20, 2023. At the end of a fiscal year, the Board of Directors as a whole shall conduct an internal board performance assessment, which covers the following six aspects: mastery of corporate goals and tasks, awareness of directors' responsibilities, participation in corporate operations, internal relationship management and communication, professional and continuing education of directors, and internal control. The results of the Board of Directors' self-evaluation revealed no significant improvement items. The results of the evaluation were reported to the directors on March 13, 2026 and will be used as a reference for the performance, compensation and nomination of board members for reappointment. (IV)The Company is certified by Deloitte & Touche, Taiwan. The Company has established independent assessment items in accordance with the "Statements on Auditing Standards" and the "The Norm of Professional Ethics for Certified Public Accountant of the Republic of China", No. 10 "Integrity, Justice, Objectivity and Independence." The Audit Committee reviewed and the Board of Directors approved the "Accountant Independence Assessment Procedure Form" and the "Accountant Independence Statement" issued by accountants and assessed the independence and suitability of the accountant at least once a year, with reference to the audit quality indicators (AQIs); the assessment items include financial interests, business relationships, family and personal relationships, and other independence and objectivity to prove that the company and its subsidiaries or related companies and accountants have no conflict of interest. The last two annual evaluations were reported to the Board of Directors on 7 August. 2024 and October 30, 2025. The evaluation mechanism is as follows. 1. The Company's certified public accountants are not related to the Company and its directors. 2. The Company complies with the Corporate Governance Best-Practice Principles for rotating certified public accountants. 3. The Company is required to obtain the prior approval of the Audit Committee before the appointment of the certified public accountants for annual and other cases.	

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
			4. The certified public accountant shall report to the Audit Committee regularly on compliance with the content and independence of the review/inspection. 5. Obtaining the independent statement issued by the accountant regularly. The results of the evaluation are as follows: 1. The independence between the certified public accountants and the Company complies with the ROC Certified Public Accountant Act and the Code of Ethics for Professional Accountants. 2. Has not served as the Company's Chief Accountant for more than seven years.	
IV. Does the company set up an adequate number of competent corporate governance personnel and a designated supervisor who are responsible for corporate governance matters (including but not limit to providing information for directors to perform their functions, assisting directors and supervisors with regulatory compliance, handling work related to the board meetings and the shareholders'	V		The Board of Directors approved the appointment of Mr. DE-QI LIU as Corporate Governance Officer, whose qualifications met Paragraph 1, Article 3-1 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and will be in charge of overseeing and planning corporate governance. The main responsibilities of the Corporate Governance Officer include: Handling matters relating to board meetings and shareholders' meetings according to laws, producing minutes of board meetings and shareholders' meetings, assisting in onboarding and continuous development of directors/independent directors, furnishing information required for business execution by directors/independent directors, assisting directors/independent directors with legal compliance, reporting to the Board of Directors on the examination results regarding the qualifications of independent directors during nomination, appointment, and tenure in compliance with relevant laws and regulations, proceeding with matters related to changes of directors, and other matters set out in the Articles or Incorporation or contracts. The following are highlights of corporate governance-related matters. 1. In 2025, a total of nine board meetings and five Audit Committee meetings were held. 2. In 2025, one annual general shareholders' meeting and one Extraordinary Shareholders' Meeting were held. 3. All members of the Board of Directors have completed a minimum of three hours of continuing education. 4. The Company maintains liability insurance for directors and key employees and reports to the Board of Directors upon renewal of the insurance. 5. The Company is ranked between 36% ~50% among listed companies of the 12th Corporate Governance Assessment. Ranked between 21% ~ 40% among industries with market capitalization ranging from over 5 billion to 10 billion NT dollars. 6. In 2025, the total number of training hours for corporate governance executives was 15 hours. Please refer to the table below for the complete training course information.	No significant difference

Evaluation Item	Implementation Status: Yes	No	Abstract Illustration	Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
meetings and preparing minutes of board meetings and shareholders' meetings)?				
V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	V		The Company maintains a smooth communication channel with the banks and other creditors, employees, suppliers, communities or parties the Company holds interest in, and respects and maintains their legitimate rights and interests. Stakeholder site: https://www.giantplus.com/stakeholder	No significant difference
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company appointed the Stock Agent Department of Yuanta Securities Co., Ltd. as the Company's stock agency to handle the related matters of the shareholders' meeting.	No significant difference

<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 Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration</th></tr>
<tr><td>VII. Information Disclosure

(I) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?

(II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?
(III) Does the company publicly announce and</td><td>V

V</td><td>V</td><td>(I) Disclosure of financial information: The Company's official websites in both English and Chinese have an investor relations section where financial information is updated regularly.

Business information disclosure: Product introductions and technical descriptions are available on the Company's website, which provides real-time information on various products and services.

Corporate governance information disclosure: The Company has a corporate governance section, which contains information on the Board of Directors, functional committees and corporate governance.

Official website: http://www.giantplus.com.

(II) Designate a person responsible for collecting and disclosing corporate information: The Company has designated a person responsible for collecting and disclosing the Company information and will reveal the latest and accurate information to the public through press releases or important news.

Implementation of the spokesperson system: The Company's spokesperson is LI-WEN CHEN, Deputy Head of the Intellectual Property and Legal Affairs Department, and DE-QI LIU, Head of the Finance and Accounting, is the acting spokesperson.

The Company has a spokesperson and a proxy spokesperson responsible for external communication.

Information of the Company briefings: relevant Company briefings shall be entered into the Market Observation Post System (MOPS) in accordance with the regulations of Taiwan Stock Exchange Corporation (TWSE).

(III)The Company publicly announces and registers with the competent authority the financial reports of the fiscal year, the financial statements of the first, second and third quarter financial reports, and the business reports of each month before the due date but not in advance. In addition, the Company shall announce and report the above information at the MOPS before the prescribed period and upload them to the Company's website simultaneously.</td><td>No significant difference</td></tr>
</table>

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
register with the Competent Authority financial reports within two months after the close of the fiscal year and publicly announce and register with the Competent Authority the financial reports for the first, second, and third quarters and the business reports for each month of the fiscal year in advance?				

Evaluation Item		Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
		Yes	No	Abstract Illustration	
VIII. Is there any other important information that the Company could provide to help people understand how corporate governance operates (such as employee's rights and interests, employee care, investor relations, supplier relations, interested stakeholder's rights, directors and supervisors' training, implementation of risk management policies and risk measurement standards, customer policies, and liability insurance purchased for directors and managers.)?	Employee’s rights and interests	V		One of the Company's corporate philosophies is “people-oriented” and caring for its employees. The Company has established various measures of welfare for employees, as well as organizing an employee welfare committee. For employee’s rights and interests, please refer to the labor relations section of this annual report, (pages 109-111). Employee Relations, Mr. Chiang (Email: er@giantplus.com)	No significant difference
	Employee care	V			
	Investor Relations	V		In compliance with relevant regulations, the Company instructed dedicated staff to immediately disclose information about its financial, business operation, and insider shareholding changes on the Market Observation Post System and official websites. The information shall be open and transparent. We have set up a contact window for stock affairs and investor relations as two-way communication and are invited to participate in legal person forums from time to time. Deputy Head of the Intellectual Property and Strategic Procurement Office, Ms. Liang (Mail: Logistics@giantplus.com)	
	Supplier Relations	V		The Company established “Supplier Appraisal Procedure” to evaluate suppliers’ compliance with the Company’s requirements. In order to become a qualified supplier of GIANPLUS, suppliers must meet GIANPLUS's requirements for quality, price, delivery and service, as well as social responsibility, environmental protection, and work safety and hygiene. Strategic Procurement Office: Please contact Ms. Liang (Mail: Logistics@giantplus.com) (Mail: Logistics@giantplus.com)	

	Interested Stakeholder's Rights	V		The Company establishes various communication channels to effectively communicate with stakeholders, quickly grasp reasonably expected issues and special concerns, so that the Company can have a complete understanding of the relevant issues, and solutions, and will respond quickly. Deputy Head of the Intellectual Property and Legal Affairs Department, Ms. Chen (Email: ir@giantplus.com)	
	Directors and supervisors' training	V		The Company established training program in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies". For details, please refer to the table below: "The Company's Directors' Training in 2025".	
	Implementation of Risk Management Policies and Risk Measurement Standards	V		Fo Review of Financial Conditions, Financial Performance, and Risk Managements (Chapter V.), please refer to pages 116-130 of this annual report.	
	Implementation of Customer Policies	V		In accordance with relevant regulations and to emphasize the importance of customer requirements, the Company sends out a "Customer Satisfaction Questionnaire" to major customers on a yearly basis, which includes technological capabilities, price, delivery, quality, service, and information feedback, etc. As part of the annual plan's progress direction, the Company conducts an analysis and evaluation based on customer feedback. Marketing Business Office: Please contact Ms. Peng (Email: customer@giantplus.com)	
	Liability Insurance Purchased for Directors and Managers.	V		The Company has purchased liability insurance for its directors. IT regularly evaluates the amount of insurance coverage on a yearly basis, and reports to the Board of Directors on the renewal of directors' liability insurance.	

IX. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement measures.

The Company established the "Corporate Governance Practice Principles" on December 25, 2014. The ranking of the Company's 12th corporate governance evaluation among listed companies was at 36-50% of the industry.

The Company continues to practice sustainability management in the perspective of economy, environment and society. We will also uphold the core values of integrity, and bear the long-term responsibility for all stakeholders and society.

Improvements:

- To promote sustainable development, the Company has established an employee training and development program aimed at enhancing employees' career capabilities, and has disclosed the relevant content and implementation status.
- To promote sustainable development, the Company has formulated a personal data protection policy, and has disclosed the relevant content and implementation status.
- To promote sustainable development, the Company has disclosed information on corporate governance of climate-related risks and opportunities, strategies, risk management, metrics, and targets in accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD).

Prioritization measures:

- Establish a board diversity policy and disclose the specific management objectives and implementation status of the diversity policy on the Company's website and in the annual report.
- The Company regularly conducts employee satisfaction surveys, and discloses the results along with relevant improvement plans.
- Formulate specific measures to enhance corporate value, submit such measures to the Board of Directors for review, and disclose relevant information on the Market Observation Post System under the "Corporate Value Enhancement Plan" section.

Further Education of the Company’s Directors in 2025

Job Title	Name	Date of Education	Organized by	Name of Course	Hours of Education	
Director	TAMURA Takayuki	12/17/2025	Taiwan Corporate Governance Association	Taiwan Tax System, Audit System, Corporate Governance, and Securities Regulations	3	3
	TANAKA Yoshitaka	12/17/2025	Taiwan Corporate Governance Association	Taiwan Tax System, Audit System, Corporate Governance, and Securities Regulations	3	3
	FUJIWARA Shigeaki	12/17/2025	Taiwan Corporate Governance Association	Taiwan Tax System, Audit System, Corporate Governance, and Securities Regulations	3	3
	MIURA Hiroya	12/17/2025	Taiwan Corporate Governance Association	Taiwan Tax System, Audit System, Corporate Governance, and Securities Regulations	3	3
	HSIN-CHEN LU	07/09/2025	Taiwan Stock Exchange	Cathay Sustainable Finance and Climate Change Summit	6	12
		12/29/2025	The Institute of Internal Auditors, R.O.C. (IIA Taiwan)	New Positioning of Internal Audit from Case Studies - The Intersection of Ethics and Law	6	
	SUGIMOTO Katsumi	12/17/2025	Taiwan Corporate Governance Association	Taiwan Tax System, Audit System, Corporate Governance, and Securities Regulations	3	3
Independent Director	CHUNG-JEN CHEN	04/29/2025	Securities and Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	12
		08/07/2025	Taiwan Corporate Governance Association	Trump 2.0 - Global Tax Reform and Corporate Supply Chain Restructuring	3	
		11/06/2025	Securities and Futures Institute	Managing External Impacts through Diversification to Create Positive Corporate Value	3	
		11/07/2025	Taiwan Corporate Governance Association	Pathways to Sustainable Succession and AI-Driven Transformation	3	
	MING-SHENG DAI	09/05/2025	Taipei Financial Research and Development Foundation	Financial Technology through Stablecoins: Blockchain Practices and Future Trends	3	12
		09/08/2025	Insurance Development Center of the Republic of China	Recommendations and Challenges of TNFD for the Financial Industry	3	
		09/11/2025	Chinese Association for Financial Development	Future Trends and Opportunities under Net-Zero and Sustainable Finance	3	
		09/12/2025	Taiwan Project Management Association	SDGs and ESG Sustainable Management	3	
	CHING-WEN LIAO	07/04/2025	ROCCPA	Anti-Money Laundering Act from Judicial Practice	3	15
		07/04/2025	ROCCPA	Analysis of Differences between ROC GAAP Bulletins and IFRSs Approved by the FSC	3	
		07/09/2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	
		08/18/2025	Taipei Financial Research and Development Foundation	Corporate Governance: Corporate and Director Responsibilities under the Securities and Exchange Act	3	

Further Education of the Company’s Corporate Governance Officer in 2025:

Date of Education	Organized by	Name of Course	Hours of Education
05/16/2025	The Allied Association for Science Park Industries	Shareholders’ Meeting - Management Control and Shareholding Strategies	3
06/04/2025	Accounting Research and Development Foundation, Republic of China (Taiwan)	Robotic Process Automation (RPA) to Enhance the Effectiveness of Internal Control	6
07/09/2025	Taiwan Stock Exchange	Cathay Sustainable Finance and Climate Change Summit	6

2.2.4 **Composition and Operations of the Remuneration Committee**

1. Professional Qualifications and Independence Analysis of Remuneration Committee Members

   (1) There are three members of the Compensation Committee of the Company.

   (2) The Compensation Committee's members are listed below along with pertinent working years, professional qualifications, experience, and independence:

April 30, 2026

Title (Criteria / Name)		Professional Qualifications and Experience	Independent situation	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Remuneration Committee Member
Convener Independent Directors	CHUNG-JEN CHEN	Please refer to the Professional Qualifications and Independence of Independent Directors on pages 8-10 for details.	Please refer to the Professional Qualifications and Independence of Independent Directors on pages 8-10 for details.	3
Independent Directors	CHING-WEN LIAO			2
Independent Director	MING-SHENG DAI			0

2. Attendance of Members at Remuneration Committee Meetings

(1) The Remuneration Committee of the Company is comprised of three members.

(2) Committee members' tenure of their current term: From July 14, 2025 to the expiration of the term of the 11th Board of Directors, and the Remuneration Committee held four meetings (A) during the most recent year, and members' qualifications and their attendance are listed below.

Title	Name	Attendance in Person (B)	Attendance by Proxy	Attendance rate (%) B/A	Remarks
Convener	CHUNG-JEN CHEN	4	0	100%	Newly appointed (appointed on July 14, 2025) Should attend 4 times
Member	CHING-WEN LIAO	4	0	100%	Newly appointed (appointed on July 14, 2025) Should attend 4 times
Member	MING-SHENG DAI	3	1	75%	Newly appointed (appointed on July 14, 2025) Should attend 4 times

Annotation:

1. If the board refuses or modifies the recommendation made by the committee, specify the date and term of the board meeting and proposal content, board resolution and handling of committee opinion (if the compensation approved by the board is better than the compensation recommended by the committee, specify the difference and causes): None.
2. When members disagree to or have reservations of a resolution made at the committee meeting with track records or written statements, specify the date and term of the committee meeting, proposal content, opinion of all members, and handling of their opinion: None.

2.2.5 **The state of the company's promotion of sustainable development and any variance from "the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and the reason for any such variance**

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
I. Does the company have a governance structure in place to promote sustainable development and set up a dedicated (or concurrent) unit to promote sustainable development authorized by the board of directors to be handled by senior management while the board of directors supervises the situation?	V		(I) In accordance with Articles 7 and 9 of the Sustainable Development Best Practice Principles, the Company's Board of Directors approved the establishment of a functional Sustainable Development Committee on July 14, 2025. Director HSIN-CHEN LU was appointed as the convener of the Committee and serves as the chairperson of its meetings. The members of the Committee include Independent Director CHUNG-JEN CHEN and Independent Director CHING-WEN LIAO. The Committee is responsible for promoting the integration of sustainability initiatives into the Company's business strategies, reviewing sustainability-related implementation plans, supervising and evaluating execution effectiveness, and submitting annual implementation plans and results to the Board of Directors. Through a top-down governance approach, the Company strengthens its sustainable development efforts. Under the Sustainable Development Committee, a Sustainable Development Promotion Office has been established to assist the Committee in implementing various initiatives. The office was established under the authorization of the President, who designated Associate Vice President Hsu as the ESG convener. Functional working groups have been formed under the Sustainable Development Promotion Office, including the Corporate Governance Group, Environmental Group, and Social Group, each composed of representatives appointed by the heads of respective operating units. These groups are responsible for advancing their respective initiatives. ESG management principles have been incorporated into the Company's key	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
			business strategies, and concrete action plans have been implemented to progressively strengthen ESG-driven sustainable operations. The Sustainable Development Committee reports ESG implementation results and promotion plans to the Board of Directors on a regular basis. (II) Implementation of the Company's sustainable development. The Chairperson of the Sustainable Development Committee reports the results of sustainability implementation and future work plans to the Board of Directors on a quarterly basis. In 2025, the Committee convened two meetings, with agenda items including: 1. Identification of sustainability issues requiring attention and formulation of corresponding action plans. 2. Sustainability-related objectives, policies, action plans, and capital expenditures. 3. Supervision of the implementation of sustainability initiatives and evaluation of execution results. The Board of Directors regularly listens to reports from the management team on a quarterly basis (including ESG reports). The management team is required to propose corporate strategies to the Board, and the Board evaluates the likelihood of success of such strategies, regularly reviews progress, and urges the management team to make adjustments when necessary. In 2025, all agenda items were reviewed or approved by the Board of Directors, and none of the directors or independent directors expressed any dissenting or qualified opinions.	
II. Does the company conduct risk assessment of environmental, social, and corporate governance issues concerning the company's operations by the materiality principle and formulate relevant risk management policies or strategies?	V		(I) The Company enacted the Corporate Social Responsibility Best Practice Principles on December 25, 2014 which has been announced in the internal online system. On March 17, 2022, the name of these principles was changed to the "Sustainable Development Best Practice Principles", as approved by the Board of Directors. Please refer to pages 159 to 167 for the "Sustainable Development Best Practice Principles". (II) Our company established the Risk Management Committee on	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	

December 15, 2025, to review policies for managing various risks. The committee convenes at least once a year, with the most recent meeting held on December 15, 2025.

(III) Risk management strategy:

Risk Category	Potential Risks	Responsible Unit	Consequences and Impact:	Mitigation or Preventive Measures
Strategic Risk	Political events: political changes, trade sanctions, wars (civil unrest, terrorist attacks)	Materials Management Department	Increased costs	1. Adjustment of production bases 2. Sourcing outsourcing resources and establishing second-source suppliers
Compliance Risk	Legislative changes, cancellation of tax incentive policies, new regulatory restrictions, intellectual property disputes, product confidentiality issues, litigation and contract risk management, protection of trade secrets	Intellectual Property and Legal Affairs Department	Reputational damage; increased costs	1. Adjustment of company policies in response to changes in laws and regulations 2. Reduction of breach-of-contract risks 3. Regular communication of company policies and emphasis on the importance of trade secret protection
Operational Risk	Customer Risk: Customer communication issues, credit risk, order risks	Marketing and Sales Department	Decline in operating performance	1. Maintenance of basic customer qualification requirements 2. Ensuring fulfillment and delivery capability 3. Regular review through weekly sales reports and sales–production coordination meetings
			Decline in operating performance	1. Adjustment of product development strategies and directions 2. Shortening development cycles and reducing production costs to enhance competitiveness
	Supply Chain Risk: Raw material shortages, insufficient second-source suppliers, rising raw material costs, end-of-life (EOL) supply issues, transportation disruptions, poor supply quality, supplier relocation	Materials Management Department	Fluctuations in operating costs	In response to panel market contraction and the need to activate second-source strategies for key materials: 1. Execution of procurement contracts or long-term supply agreements 2. Introduction of dual-source materials at the early stage of development and validation (with consideration of validation costs such as samples, tooling expenses, and regional second-source availability)

Promotional Items	Implementation Status							Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation					
							3. Centralized selection of materials (e.g., ICs, polarizers, backlight films & LEDs, FPC & PCBA components)	
				Cartel behavior, joint boycotts, raw material shortages, rising raw material costs		Increased costs; inability to produce	1. Monitoring price trends by procurement personnel 2. Early planning for commonly used materials and substitute materials based on future price trends (e.g., ICs, POL, BZ, AU ball spacers, targets, yellow phosphorus) 3. Establishment of appropriate safety stock mechanisms	
				Occupational Safety Risk: Work environment safety, personnel safety and hygiene	Occupational Safety Department	Personal safety risks	1. Maintaining clear and unobstructed worksite traffic flow 2. Regular and ad hoc safety education and training for employees	
				Technical Risk: Design and development risks	Intellectual Property and Legal Affairs Department	Risk of products infringing third-party intellectual property rights, leading to litigation or injunctions	Establishment and communication of intellectual property policies, relevant guidelines, and risk management procedures for compliance and implementation by relevant personnel	
				Human Resources Risk: Loss of key personnel in critical positions	Administration Department	Operational disruptions; increased personnel costs	1. Quarterly review of personnel with specialized expertise 2. Development of professionals with relevant certifications	
			Financial Risk	Economic crises, risk of insolvency, financing difficulties	Finance and Accounting Department	Operational disruptions	1. Regular monitoring of cash flows and financial condition 2. Enhancement of operating performance and improvement of financial structure	
			Information Security Risk	Information Security Risk: Information system and confidential data security risks	Information Management Department	Loss of data	1. Regular backup of critical files and data to mitigate data loss risks 2. Deployment of firewalls and antivirus software to enhance protection 3. Regular communication of information security measures and implementation of social	

<table>
<tr><th rowspan="2">Promotional Items</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td rowspan="3"></td><td></td><td></td><td></td><td>engineering drills to enhance security awareness
4. Access control mechanisms for internal information networks</td></tr>
<tr><td rowspan="2">Equipment and facility failures, changes to equipment and facilities (additions or removals), termination of after-sales services by original manufacturers</td><td rowspan="2">Materials Management Department</td><td rowspan="2">Operational disruptions</td><td>1. Personnel training
2. Engagement of experienced professionals</td></tr>
<tr><td>1. Regular maintenance and servicing
2. Execution of maintenance agreements with suppliers</td></tr>
<tr><td>Other Risks</td><td colspan="4">Risks not classified under the above categories that are identified by the risk management team as having the potential to cause significant losses to the Company</td></tr>
<tr><td>Hazard Risk</td><td colspan="4">Climate Change Risk: Based on the framework of the Task Force on Climate-related Financial Disclosures (TCFD), climate change risks may be categorized into governance, strategy, risk management, metrics, and targets. Giantplus Technology identifies climate-related risks and opportunities through management-level assessment, formulates subsequent response strategies, and plans to report regularly to the Board of Directors in the future, with oversight exercised by the Board of Directors. For details, please refer to Section (VI) “Implementation Status of Climate-related Information for TWSE/TPEx Listed Companies” (pages 64 to 71).</td></tr>
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</td><td></td></tr>
<tr><td>III. Environmental issues
(I) Does the company establish proper environmental management systems based on the characteristics of their industries?</td><td>V</td><td></td><td>The Company established an environmental management system and maintain operation and obtain certification through certification. The latest certificate is valid from March 28, 2025, to March 28, 2028. Regular third-party external audits are conducted annually to maintain the validity of the certificate.</td><td>No significant difference</td></tr>
<tr><td>(II) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?</td><td>V</td><td></td><td>In accordance with the recycling and environmental protection laws and regulations, the Company established environmental management policies and systems, designated environmental personnel to plan and supervise activities to meet environmental emission standards. The Company conducts annual optimization adjustments for improving energy efficiency by implementing measures such as reducing electricity consumption and</td><td>No significant difference</td></tr>
</table>

Promotional Items	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
			enhancing exhaust gas combustion efficiency, and prioritize suppliers with environmental responsibility, utilizing recycled materials. Waste is disposed of legally and properly, with renewable waste being recycled. The Company provide products that are free from harmful substances. The company actively promotes various energy-saving measures, selects equipment with high energy efficiency and energy-saving designs to reduce corporate and product energy consumption, and optimize energy use efficiency. In addition, it installs renewable energy generation equipment and procures green energy to progressively increase the use of renewable energy by 1% annually.	
(III) Does the company assess the potential risks and opportunities now and in the future regarding climate change, and take relevant measures to address them?	V		To enhance climate resilience, the Company has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Based on the four core areas of governance, strategy, risk management, and metrics and targets, the Company has established a comprehensive climate governance framework. Through the systematic identification of potential risks and opportunities arising from climate change that may affect operations, the Company actively formulates corresponding strategies and implements its commitment to sustainable operations. In response to climate change, the Company has taken measures including monitoring changes and implementation mechanisms of carbon pricing–related policies domestically and internationally, conducting greenhouse gas inventories, monitoring regulatory developments related to energy and carbon management, providing customers with low-energy-consumption products, continuously reducing electricity consumption with an average annual energy-saving rate of no less than 1%, optimizing exhaust gas combustion	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
			efficiency, recycling and reusing wastewater, adopting energy-efficient lighting equipment and water-saving switches, and controlling elevator stop floors and paper copying volumes.	
(IV) Does the company record the amount of greenhouse gas emissions, water usage and the total weight of waste for the last two years and formulate policies pertaining to energy conservation and carbon reduction, greenhouse gas reduction, water conservation or other waste management policies?	V		(I) The Company's Taiwan facilities have completed greenhouse gas inventories and third-party external verification in accordance with the "Regulations Governing Greenhouse Gas Emission Inventory Registration, Reporting, and Verification" promulgated by the Ministry of Environment. The results are reported periodically to the competent environmental authorities in accordance with applicable regulations. 1. Greenhouse gas emissions: Emissions in 2024 totaled 118,515 metric tons of CO_2e (Scope 1: 38,238 metric tons, Scope 2: 80,277 metric tons, Scope 3 is qualitative only due to difficulties in classification and quantification). Emissions in 2025 totaled 129,201 metric tons of CO_2e (Scope 1: 54,447 metric tons, Scope 2: 74,754 metric tons, Scope 3 is qualitative only due to difficulties in classification and quantification). Greenhouse gas treatment facilities for perfluorocarbons (PFCs) are installed at the Bade Plant, and normal operation is maintained to effectively reduce greenhouse gas emissions. 2. Water consumption amounted to 2.66 million metric tons in 2024 and 2.45 million metric tons in 2025. 3. Waste generation: In 2024, hazardous waste totaled 1,172 metric tons and general waste totaled 2,047 metric tons; in 2025, hazardous waste totaled 1,092 metric tons and general waste totaled 2,244 metric tons. (II) Waste Reduction Target: The waste reduction target for 2025 is to achieve a recycling rate of not less than 33%. (III) Current Status of Waste Reduction:	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
			The actual recycling rate achieved in 2025 was 38.13%, and the target was met. (IV) Enhancement of water recycling rate: The Company has implemented multiple improvement measures. The water recycling rate was 38.8% in 2024 and 42.5% in 2025, and the recycling rate is expected to reach not less than 49.2% by 2030. (V) Greenhouse Gas Reduction: To align with international emission-reduction trends, the Company has optimized the combustion efficiency of CVD exhaust gas and invested in dry etching exhaust gas combustion equipment to reduce carbon emissions. Greenhouse gas reduction amounted to 48.1% in 2024 and 43.5% in 2025, and greenhouse gas reduction is expected to reach not less than 49% by 2030 (compared with 2022).	
IV. Social issues (I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		The Company is compliant with labor-related laws and regulations, set up related working rules to protect employee rights and provide information for employees to understand their rights.	No significant difference
(II) Does the company formulate and implement reasonable employee benefit policies, including remuneration, leave and other benefits, and properly relate operating performance or results to employee remuneration?	V		(I) The Company values the employee benefit and welfare. In terms of the remuneration, employees' work experience, education and professional competence are taken into account regardless of any gender, race, religion, political preference or marital status. Since 2015, the performance evaluation system has been actively reformed to closely link performance bonus to personal responsibilities, important KPIs of the department and the Company, festival bonus/ performance bonus. (II) The welfare contents of the Employee Welfare Committee include wedding and funeral subsidies, New Year's Day and birthday gift vouchers, employee travel subsidies, discounts with special stores, and cultural and recreational activities.	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
(III) Does the company offer a safe and healthy working environment for its employees and conduct safety and health education for employees on a regular basis?	V		(I) The Company established an occupational safety and health management system in accordance with the Occupational Safety and Health Act, and passed the international certification of ISO 45001 management system. Specialized occupational safety units and personnel are appointed in the plants to promote safety measures. Regular automatic inspections and environmental measurements are conducted in the workplace to ensure employee safety. Periodic medical examination are carried out to ensure the health of employees, and employees are provided with a good working environment along with regular safety promotion and education and training. (II) In 2025, there was one occupational accident involving one employee, accounting for 0.082% of the total number of employees as of the end of 2025. The incident was thoroughly reviewed and analyzed to determine its root causes. Corrective actions were implemented to strengthen management and operational procedures. The case was also communicated to all employees to prevent recurrence and to reinforce the principle that safety takes priority, thereby reducing the risk of occupational accidents. (III) In 2025, no fire incidents occurred. The Company regularly conducts fire drills in its plant areas, and fire protection systems are subject to periodic inspection and maintenance.	No significant difference
(IV) Does the company provide its employees with career development and training sessions?	V		(I) The Company established a complete education and training framework, through newcomer training, e-learning, OJT training, and supervisor training, etc. Supervisors and employees at all levels are targeted for training. Multiple learning channels are also created to develop employees' career abilities. (II) The Company is committed to building a learning-oriented organization and encourages employees to proactively seek external training opportunities based on their job functions and	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
			career development needs. Employees are supported in applying for external training programs to acquire broader and more in-depth professional knowledge. To enhance the overall professional capabilities of the organization, the Company fully subsidizes the training expenses.	
(V) Does the company comply with relevant regulations and international standards and formulate policies to protect the rights of consumers or customers and complaint procedures concerning the health and safety of the customers of the products and services, client privacy, marketing and labeling?	V		To review the evaluation results and feedback from customer satisfaction surveys conducted in 2024, the Company will establish a revised customer satisfaction survey questionnaire by the end of 2025, enabling customers to provide objective and impartial evaluations of Giantplus Technology's service performance. The survey content will cover areas including environmental sustainability, regulatory updates, customer complaint handling, and factory audits, in order to ensure improved customer satisfaction with the Company's products and services.	No significant difference
(VI) Does the company formulate supplier management policies, require the suppliers to comply with relevant rules regarding the environment, occupational safety and health, labor rights or other issues, and report the results of the implementation?	V		(I) If a supplier defies the Sustainable Development principles, it will be required to improve by a specified time; the partnership may be ceased anytime under serious violations. (II) Suppliers' quality is assessed once a year. The suppliers with grade B result shall be required to conduct CIP for continuous improvement, counselling and auditing activities.	No significant difference
V. Does the company refer to international compilation standards or guidelines to prepare the Sustainable Development report and other reports which disclose information other than financial information? Were the disclosed reports assured or verified by a third party?	V		The Company has prepared its sustainability report in accordance with the latest GRI Standards (2021 edition) issued by the Global Reporting Initiative (GRI). The report has been verified by ARES International Certification Co., Ltd. in accordance with the AA1000 standard, and an assurance statement has been obtained and disclosed in the report.	No significant difference

Promotional Items	Implementation Status			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
VI. If the Company has established the Sustainable Development principles based on "the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe any discrepancy between the Principles and their implementation: he Company is committed to complying with its Sustainable Development Best Practice Principles, and its operations do not differ materially from the Sustainable Development Best Practice Principles for TWSE- and TPEx-listed companies.				
VII. Other important information to better understand the implementation of promoting sustainable development: (i) In addition to disclosing corporate social responsibility information on the Market Observation Post System, in the annual report, prospectuses, and sustainability reports, the Company has also established dedicated sections on its corporate website, including "Investor Services," "Human Resources," and "ESG Sustainable Development," through which relevant corporate social responsibility information is disclosed in a timely manner. (ii) To build a sustainable enterprise, the Company continues to promote a "friendly workplace" initiative, including activities aimed at fostering harmonious labor–management relations, care, and employee well-being, as described below. These efforts are intended to retain suitable, stable, and high-potential talent, thereby ensuring the Company's competitiveness and sustainable development. **Caring for colleague &health improvement** Regularly arrange resident doctors in the factory to provide staff health and diet consultation; organize various health lectures, improve employee health knowledge; subsidize employees' influenza vaccination and take care of employees' health. The Company obtained the "Gold Award for Epidemic Prevention" from the Taiwan Immunization Vision and Strategy (TIVS). **Holding a series of charitable events** Employees are invited to participate in public welfare initiatives, including the purchase of products from sheltered workshops, the reuse and circulation of second-hand bags ("Bag-to-Bag Recycling"), and the Toy Renewal Program. **Established the relaxation corner** Employing visually impaired massage therapist and setting up a massage corner on a regular basis to ease the pressure on employees and provided employment opportunities for the underprivileged.				

2.2.6 **Execution Status of Climate-Related Information Disclosure for TWSE and TPEx Listed Companies:**

Item	Execution Status		
1. Board and management oversight of climate-related risks and opportunities	In response to the challenges posed by climate change, the Company has established a clear organizational structure and implements its strategic direction in alignment with governance hierarchy to proactively address climate-related risks and opportunities. The Board of Directors oversees the effectiveness of the climate governance mechanism and has established a Risk Management Committee under the Board. This committee is responsible for formulating risk management mechanisms and procedures, as well as developing and guiding the implementation of climate governance strategies across departments. The Company identifies and evaluates climate-related risks and opportunities, with the Sustainable Development Committee formulating energy-saving and carbon-reduction plans based on the results, and overseeing their implementation across relevant departments. A Risk Management Committee has been established, composed of management representatives from various responsible units. Additionally, a Risk Management Task Force has been set up, with the General Manager serving as the convener. In addressing climate risk issues, the Company adopts a sustainability-focused approach and references the Task Force on Climate-related Financial Disclosures (TCFD) framework to manage climate-related matters. The team identifies climate-related risks and opportunities, proposes corresponding action plans, and regularly reports the impacts of climate risks on operations and the associated risk management measures to the Board of Directors.		
2. How identified climate risks and opportunities affect business, strategy, and finance (short-term, medium-term, long-term)	Short-term	Medium-term	Long-term
	Transition Risks: Carbon pricing, enhanced disclosure requirements, fluctuations in critical materials, and increasing customer awareness of sustainability. Physical Risks: Intensification of natural disasters. Market Opportunities: Development of new technologies and products.	Transition Risks: Market risks and technological development.	Transition Risks: Regulatory changes. Physical Risks: Extreme climate variability. Market Opportunities: Energy efficiency, resource recycling, and the use of alternative energy sources.
	The major climate-related risks faced by the Company primarily include natural disasters resulting from intensified climate change and extreme weather events, which may disrupt operations and negatively impact revenue. In response to regulatory changes, the adoption of renewable energy and the introduction of carbon fees may increase compliance costs. Additionally, the need for more manpower and working hours to meet regulatory requirements is expected to raise operating costs. To meet the rising demand from		

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<tr><th>Item</th><th colspan="3">Execution Status</th></tr>
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Climate-related opportunities are mainly found in the area of products and services. Responding to the demand for green or low-carbon offerings provides an incentive to innovate and adapt, such as modifying manufacturing processes or sourcing alternative materials.

The Company will continue to develop responsive strategies and action plans, stay informed of sustainability trends, and apply a sustainability-oriented mindset to build a low-carbon management roadmap. We aim to seize green opportunities in the low-carbon era and create new business opportunities.</td></tr>
<tr><td rowspan="2">3. Impact of extreme weather events and transition actions on finance</td><td>Key Transition Risks</td><td>Key Physical Risks</td><td>Key Opportunities</td></tr>
<tr><td>In response to the risks associated with regulatory changes, compliance costs arising from the adoption of renewable energy and the implementation of carbon fees, as well as the growing demand for green or low-carbon products and services, the Company not only actively aligns with relevant international standards but also holds itself to expectations exceeding global benchmarks, aiming to reduce the cost risks of renewable energy adoption. The Company is proactively investing in green design and R&D, developing product portfolios with high energy conversion efficiency and low carbon emissions to help customers reduce costs and enhance operational efficiency. Furthermore, through initiatives such as circular economy practices, process improvements, and energy transformation projects, the Company is working toward its strategic goal of achieving a low-carbon transition.</td><td>To mitigate the impact of natural disasters such as water shortages and flooding caused by extreme weather, the Company has been investing in water-saving facilities across its plants and strengthening water resource recycling and reuse. Climate scenario analyses are conducted to effectively assess water scarcity and flood risks. At the same time, Business Continuity Plans (BCPs) are developed and regularly practiced to reduce potential operational losses resulting from such disasters.</td><td>The Company continues to enhance its climate adaptation capacity and resilience. By ensuring comprehensive carbon emissions disclosure and proactively addressing climate-related challenges, we aim to reduce operational risks and strengthen customer trust. Investments in the development of green technologies, products, and services help increase product competitiveness and open up new market opportunities. In addition, by greening the entire value chain—through green R&D, green manufacturing, and green marketing—the Company can further strengthen product competitiveness, improve profitability, and enhance overall corporate value.</td></tr>
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Item	Execution Status
4. How the identification, assessment, and management process for climate risks is integrated into the overall risk management system	Based on the Company's climate-related risk identification and assessment process, potential climate risks and opportunities are listed and evaluated. Considering both the time horizon and the degree of impact, the Company identifies material climate risks and opportunities and formulates corresponding risk management and response plans according to their severity. The Company's Climate Risk Identification and Assessment Process: 1. Collection of Climate-Related Issues: Referencing climate risk factors identified through industry benchmarking and internal surveys on climate change awareness, a list of climate-related issues is compiled. 2. Identification of Climate-Related Risks and Opportunities: Based on the issue list, the Company identifies climate-related risks and opportunities that may have an impact, categorizing them into transition risks, physical risks, and opportunities. 3. Impact Assessment of Risks and Opportunities: Evaluate the magnitude and time horizon of the identified risks and opportunities. (1) Time Horizon: Short-term: 1–3 years; Medium-term: 4–7 years; Long-term: over 7 years (2) Impact Level (based on financial impact): High: Above NTD 5 million; Medium: NTD 2.51–4.99 million; Low: Below NTD 2.5 million 4. Risk Management and Response Plans: According to the risk and opportunity assessment results, corresponding response strategies and risk management mechanisms are formulated and implemented by relevant departments.
	The Company's Risk Management Committee, in accordance with its risk management policies and procedures, delegates the responsibility for risk identification and control to relevant business units. Each risk management unit ensures legal compliance and monitors the achievement of risk management objectives. The Internal Audit Office performs audit activities to ensure the effective operation of the internal control system. Based on the characteristics of the Company's operations, key operational risks have been identified, including strategic, operational, financial, hazard, legal compliance, information security, and other risks. Among them, climate change has been incorporated into the hazard risk category and is subject to comprehensive management under the Company's risk control framework. The Risk Management Task Force, under the Risk Management Committee and led by the General Manager, adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework to manage climate-related issues. The task force identifies climate-related risks and opportunities, develops corresponding action plans, and regularly reports to the Board of Directors on the impact of climate risks on operations and the associated risk management measures.
	The climate-related risks and opportunities identified by the Company have been fully integrated into the overall enterprise risk management framework. The Board of Directors holds ultimate responsibility for risk management and receives regular reports from the Risk Management Committee each year on the implementation status and outcomes of risk management efforts, in order to supervise the effectiveness and execution of the risk management mechanism. On July 14, 2025, the Board of Directors approved the establishment of a functional Sustainable Development Committee. The Committee convenes meetings on a regular basis. Based on the identified climate-related risks and opportunities, the committee

Item	Execution Status
	develops relevant indicators and targets, organizes both internal and external sustainability-related initiatives, and plans training sessions to communicate the Company's climate-related risks and opportunities to employees. The committee also reviews and manages the performance of each department in implementing carbon management strategies and action plans, with regular reporting to the Board of Directors for oversight.
5. Resilience against climate change risks evaluated through scenario analysis, and description of scenarios, parameters, assumptions and factors used and the major financial impact	In addressing physical risks, the Company references the Representative Concentration Pathways (RCPs) defined in the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5), specifically RCP 2.6 and RCP 8.5, to establish climate scenarios. These scenarios are used to analyze the impacts of water scarcity and changes in precipitation patterns under both optimistic and pessimistic climate change projections on Giantplus Technology. Through climate scenario analysis, the Company aims to develop strategic plans and response measures to better prepare for future risks and mitigate the potential for overall financial loss.
6. Description of transformation plans to address climate-related risks, including indicators and targets for identifying and managing physical and transition risks	The Company's Transition Plans for Managing Climate-Related Risks: 1. 2030 Greenhouse Gas Voluntary Reduction Plan: The Company continues to develop and optimize internal energy-saving and water-saving measures and gradually replaces outdated systems with energy-efficient equipment to optimize energy usage. By implementing greenhouse gas (GHG) reduction measures, the Company aims to significantly reduce GHG emissions and qualify for preferential carbon fee rates approved by the Ministry of Environment, thereby mitigating the potential increase in compliance costs due to the introduction of carbon pricing. 2. Greenhouse Gas Inventory and Disclosure: The Company discloses GHG emissions for both the consolidated entity and its subsidiaries. Major emission data is made publicly available through the corporate website or the sustainability report. Efforts are made to reduce emission intensity, in alignment with the goal of delivering low-carbon services. 3. Low-Carbon Product Development: Through technological innovation, the Company aims to reduce the energy consumption of its products, providing customers with energy-efficient product options. 4. Enhancing Supply Chain Resilience: Measures include diversifying supply sources, entering into long-term pricing agreements, identifying suppliers with high climate risk, and partnering with low-carbon manufacturing collaborators to strengthen overall supply chain resilience. 5. Business Continuity Planning (BCP): The Company identifies potential scenarios that may disrupt operations and develops corresponding contingency plans, which are regularly tested through drills to ensure preparedness.

Item	Execution Status
7. Explanation of the basis for using internal carbon pricing as a planning tool	The Company currently applies an internal assessment approach based on the implicit price method. By reviewing various emission-reduction projects implemented in the past, the Company converts the amounts invested and the corresponding carbon-reduction results into an average abatement cost, which is then regarded as the cost basis for future investments in similar projects and serves as a reference for project feasibility assessments. In addition, a shadow price based on the government carbon fee of NT$300 per metric ton is adopted, and the Company has proposed a voluntary emission-reduction plan to achieve the government-designated "technology-based reduction targets." On March 2, 2026, the Company obtained approval from the Ministry of Environment for a preferential carbon fee rate of NT$100 per metric ton. Furthermore, the government has announced the "Review Principles for Applications by Carbon Fee Liable Entities for Recognition as High Carbon Leakage Risk," which include category (264) Photovoltaic Materials and Components Manufacturing. The Company has submitted an application for such recognition in order to seek approval for an emission adjustment factor of (0.2).
8. Description of climate-related goals, including covered activities, greenhouse gas emission scope, planning period, annual progress, etc.	In accordance with the sustainability development roadmap, the Company will begin conducting greenhouse gas (GHG) emission inventories for its Taiwan facilities in Bade, Toufen, and Hsinchu starting in 2026. The verification process will be completed by 2028. Additionally, the Company will start conducting GHG emission inventories for its mainland China facilities in 2027, with verification completed by 2029. In compliance with regulations issued by the Ministry of Economic Affairs, Taiwan-based facilities with contracted electricity capacities above certain thresholds are required to install renewable energy generation systems. The Company plans to continuously engage in the renewable energy trading market each year, striving to achieve net-zero carbon emissions and sustainable environmental goals. The Company has established specific climate and environmental indicators and targets, with detailed implementation information available in the relevant sections of this report. • Greenhouse gas emission reduction target: To align with international emission-reduction trends, the Company has optimized CVD exhaust gas combustion efficiency and invested in dry etching exhaust gas combustion equipment to reduce carbon emissions. Greenhouse gas emissions are expected to be reduced by no less than 49% by 2030 (compared with 2022). • Waste reduction target: The target recycling and treatment rate for waste is set at no less than 45% by 2030. • Enhancement of wastewater recycling: Recycling rate no less than 49.2% by 2030.

<table>
<tr><th>Item</th><th>Execution Status</th></tr>
<tr><td>9. Greenhouse gas inventory, confirmation status, reduction goals, strategies, and specific action plans</td><td>
Since 2008, the Company’s Bade Plant in Taiwan has continuously conducted Scope 1 and Scope 2 greenhouse gas inventories and has obtained verification statements in accordance with ISO 14064-1, as well as the “Regulations Governing Greenhouse Gas Emission Inventory Registration, Reporting, and Verification” and the “Guidelines for Greenhouse Gas Emission Inventory Operations (2024 Edition),” together with greenhouse gas verification opinions. Scope 3 emissions are currently limited to self-inventory of the employee commuting category and have not been verified.
The GHG emissions for recent two years are as follows (in metric tons of CO_2e):
<table>
<tr><td>Item</td><td>2024</td><td>2025</td><td>Remarks</td></tr>
<tr><td>Scope 1 (metric tons CO_2e)</td><td>38,237.7546</td><td>54,446.8478</td><td>Verified</td></tr>
<tr><td>Scope 2 (metric tons CO_2e)</td><td>80,277.3605</td><td>74,754.4306</td><td>Verified</td></tr>
<tr><td>Total Emissions (metric tons CO_2e)</td><td>118,515.1151</td><td>129,201.2784</td><td>Verified</td></tr>
<tr><td>Data Coverage</td><td>Bade Plant</td><td>Bade Plant</td><td></td></tr>
<tr><td>Assurance Scope</td><td>Bade Plant</td><td>Bade Plant</td><td></td></tr>
<tr><td>Assurance Provider</td><td>SGS</td><td>SGS (Note)</td><td></td></tr>
<tr><td>Assurance Standard</td><td>Guidelines for Greenhouse Gas Verification (June 2024)</td><td>Guidelines for Greenhouse Gas Verification (June 2024)</td><td></td></tr>
<tr><td>Assurance Opinion</td><td>Reasonable Assurance</td><td>Pending completion of verification (Note)</td><td></td></tr>
</table>
Note: Based on the verification process and procedures conducted by SGS Taiwan Ltd., sufficient evidence indicates that the greenhouse gas statement presents greenhouse gas data and related information in a materially accurate manner (reasonable assurance level). In addition, the data for 2025 currently represent inventory-based estimates. Third-party verification by SGS Taiwan Ltd. has been scheduled for August 2026 to ensure data completeness and accuracy. Complete assurance information will be disclosed in the sustainability report and on the Company’s external website, and comprehensive assurance information will be disclosed in the subsequent year’s annual report.
In accordance with the Company’s sustainable development roadmap, the Toufen Plant and Hsinchu Plant in Taiwan will commence greenhouse gas inventories starting from 2026, with verification and assurance scheduled to be completed by 2028. The greenhouse gas inventory data for the Toufen Plant and Hsinchu Plant for 2024 and 2025 have been completed as follows.
</td></tr>
</table>

Item	Execution Status

2024	Toufen Plant	Hsinchu Plant	Remarks
Scope 1 (metric tons CO_2e)	0.2606	4.9695	Not verified
Scope 2 (metric tons CO_2e)	4,751.3186	12,559.0860	Not verified
Total Emissions (metric tons CO_2e)	4,751.5792	12,564.0555	Not verified

2025	Toufen Plant	Hsinchu Plant	Remarks
Scope 1 (metric tons CO_2e)	0.5212	3.2715	Not verified
Scope 2 (metric tons CO_2e)	1,355.166	12,017.5244	Not verified
Total Emissions (metric tons CO_2e)	1,355.6872	12,020.7959	Not verified

Item	2024	2025	Remarks
Bade Plant Emissions (metric tons CO_2e)	118,515.1151	129,201.2784	
Toufen Plant Emissions (metric tons CO_2e)	4,751.5792	1,355.6872	
Hsinchu Plant Emissions (metric tons CO_2e)	12,564.0555	12,020.7959	
Total Emissions of Three Plants (metric tons CO_2e)	135,830.7498	142,577.7615	
Total Operating Revenue (NT$ million)	8,767.126	8,595.510	
Emission Intensity (metric tons CO_2e / NT$ million)	15.4932	16.5875	
Scope 3 Emissions (metric tons CO_2e)	89.038	64.60713	Not verified

The Company will continue to adopt the Climate-related Financial Disclosure framework, identifying risks and opportunities associated with climate change, and developing relevant action plans to manage these issues, while continuously promoting sustainable governance.

The Company’s greenhouse gas (GHG) reduction indicators and goals are as follows, with specific implementation details provided in the relevant sections:

Greenhouse Gas Emission Reduction Target: To continue aligning with international reduction trends, the Company will optimize the combustion efficiency of CVD exhaust gases and invest in dry etching exhaust gas combustion equipment to reduce carbon emissions.

Item	Execution Status
	The emission-reduction performance achieved in 2025 was 43.5% (compared with 2022), which has already met the originally planned 2030 target of no less than 38% (compared with 2022). Accordingly, a new target has been set, under which greenhouse gas emissions are expected to be reduced by no less than 49% by 2030 (compared with 2022).

2.2.7 Ethical Corporate Management and Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
I. Establishment of ethical corporate management policies and programs (I) Does the company establish ethical corporate management policies approved by the board of directors and declare its ethical corporate management policies and procedures in its guidelines and external documents, as well as the commitment from its board to implement the policies? (II) Does the company establish risk assessment procedures of unethical conduct, analyze and assess operation activities more likely involving unethical conduct to accordingly establish policies to prevent unethical conduct which include but are not limited to the precautions stated in Article 7, Paragraph 2 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies? (III) Does the company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, commit to implementation of the policies, regularly review and revise the	V		(I) The Company passed the "Procedures for Ethical Management and Guidelines for Conduct" at the board meeting on December 24, 2012 and approved the revised versions at the board meetings held on March 6, 2014, March 20, 2015, and March 19, 2020. The Company passed the “Ethical Code of Conduct” at the board meeting on December 24, 2012 and approved the revisions at the board meetings held on March 6, 2014, March 17, 2016, and March 23, 2021. (II) Procedures for Ethical Management and Guidelines for Conduct: Please refer to pages 168 to 174. (III) Procedures for Ethical Management and Guidelines for Conduct: Please refer to pages 168 to 174.	No significant difference

Evaluation Item	Implementation Status			Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
aforementioned policies?				
II. Fulfill operations integrity policy (I) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts? (II) Does the company establish an exclusively dedicated unit supervised by the Board to be in charge of corporate integrity and report the ethical corporate management policies, policies to prevent unethical conduct and the implementation of supervision to the board of director at least once a year? (III) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it? (IV) Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management, and is the implementation of the policies to prevent unethical conduct audited by internal auditors who plan according to the assessment of risks of unethical conduct or by CPAs? (V) Does the company regularly hold internal and external educational trainings on operational integrity?	V		(I) Before establishing a business relationship with others, the Company first evaluates the legality, integrity management policies of agents, suppliers, customers or other business contacts, and whether there have been records of dishonesty, and will require integrity management in contract terms. (II) In order to strengthen the company's integrity management, the Administrative Management Division is in charge of formulating and supervising an integrity management strategy. At the same time, it is responsible for assisting managers in formulating and supervising the execution of the integrity management policy and preventive plan in order to ensure the integrity management policy is implemented. On December 15, 2025, this Division reported to the Board of Directors on its implementation status. To ensure compliance by the Company respective suppliers, the suppliers or third parties are required to sign an Integrity Pledge. There is also a whistleblowing mechanism with the following units and channels: 1. Spokesperson and Acting Spokesperson: to receive reports from external personnel such as shareholders and investors. E-mail address: ir@giantplus.com; 2. Internal Audit Office, Intellectual and Legal Affairs Office, and Administration Office: to receive reports from directors, managers, general employees, and other internal personnel and suppliers. The channels for reporting are "Employee Suggestion Mailboxes" or E-mail address: governance@giantplus.com. Internally, the Company promotes all employees to sign integrity pledges and confidentiality agreements and includes "Integrity Management Policy and Confidentiality Obligations" in new employee training. To reinforce employees' legal concepts and improve their legal knowledge and judgment, the Legal Department	No significant difference

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			provides monthly “Legal Tips” on the intranet. (III) The Company has a whistleblowing mechanism with the following units and reporting channels: 1. Spokesperson and Acting Spokesperson: to receive reports from external personnel such as shareholders and investors. E-mail address: ir@giantplus.com; 2. Internal Audit Office, Intellectual Property and Legal Affairs Office, and Administration Office: Receive reports from directors, managers, general employees, and other internal personnel and suppliers. The channels for reporting are “Employee Suggestion Mailboxes” or E-mail address: governance@giantplus.com. (IV) The Company has established a complete and effective accounting system and entrusted qualified accountants to regularly check the financial statements. Integrity management has been listed as one of the internal control degrees, through the self-assessment of the unit of responsibility and the evaluation of the audit unit to check the implementation. (V) The Company conducts annual employee training on corporate governance. The training curriculum includes topics such as the Company’s business philosophy and core values, ethical corporate management policies, procedures for handling whistleblower cases, the GP Human Rights Policy, internal employee communication channels, insider trading prevention, and intellectual property matters. The objective is to ensure that all employees understand the requirements of corporate governance and the available whistleblowing mechanisms.	
III. Operation of the integrity channel (I) Does the company establish both a reward/punishment system	V		(I) The Company proposed to amend internal and external reporting channels and handling procedures by establishing the “Rules for	No significant

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
and an integrity hotline? Can the accused be reached by an appropriate person for follow-up? (II) Does the company establish standard operating procedures, measures ought to be taken afterwards, relevant confidentiality measures on investigating accusation cases? (III) Does the company provide proper whistleblower protection?			Handling Cases of Prosecution of Illegal, Unethical or Dishonest Acts” as approved by the Board of Directors on December 15, 2025. Receiving units and reporting channels: 1. Spokesperson and Acting Spokesperson: to receive reports from external personnel such as shareholders and investors. E-mail address: ir@giantplus.com; 2. Internal Audit Office, Intellectual Property and Legal Affairs Office, and Administration Office: Receive reports from directors, managers, general employees, and other internal personnel and suppliers. The channels for reporting are “Employee Suggestion Mailboxes” or E-mail address: governance@giantplus.com. (II) Upon receipt of a reported case, the receiving unit shall report to the president to assign the unit in charge of investigation and verification. If the case is substantiated, it will be handled in accordance with the Company's internal disciplinary regulations; if no concrete proof is discovered, the case will be closed until further inquiry. The Company shall confidentially handle the reported case, with independent channels for investigation and verification. The Company shall use all reasonable efforts to protect the whistleblower, whose name shall be kept strictly confidential. (III) In order to prevent unfair treatment or retaliation, the Company shall uphold the confidentiality and protection of whistleblowers or other people involved in the investigation. Personal experienced unfair treatment, revenge, or similar situations due to reporting or participating in an investigation could be responding to the original receiving office.	difference

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration</th></tr>
<tr><td>IV. Strengthening information disclosure
(I) Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?</td><td>V</td><td></td><td>(I) Relevant financial statements shall be prepared in accordance with the regulations and the competent authorities, and various financial and business information shall be announced on the public information sites and the official website of the Company to enhance the transparency of the Company's operations. It also disclosed the annual sustainable development report on the Company's official website, revealing the content of the integrity management code and promoting its effectiveness.</td><td>No significant difference</td></tr>
<tr><td colspan="5">V. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies, please describe any discrepancy between the policies and their implementation: No significant difference</td></tr>
<tr><td colspan="5">VI. Other important information to facilitate a better understanding of the company’s ethical corporate management policies:
(I) Please refer to the sustainable development section on the official website.
(II) In order to implement the integrity management policy, the Company requires new employees to sign the “Integrity Commitment Letter” at the time of registration, and expects all employees to understand and value the Company's ethical standards.</td></tr>
</table>

2.2.8 Other Important Information Regarding Corporate Governance:

The Company established an Intellectual Property Task Force in 2023 to initiate planning for the implementation of the Taiwan Intellectual Property Management System (TIPS). On September 26, 2024, the Company formally passed the verification of the Taiwan Intellectual Property Management System (TIPS), and on October 22, 2025, the Company again passed the TIPS review, with the certificate validity extended until December 31, 2027.

In the field of intellectual property, the Company promotes ESG initiatives by enhancing incentives for green patents and continuously encouraging and increasing the cumulative number of green patent applications. In 2025, the number of green patents increased by more than 18%, contributing to the development of green technology products and the creation of a sustainable economic cycle. The Company also participates in activities organized by government agencies and engages in industry–academia collaboration to promote the cultivation of intellectual property talent as a contribution to society, demonstrate innovative technological achievements, and adopt proactive measures to meet TIPS requirements, thereby supporting the protection and utilization of the Company's intellectual property rights. As of December 31, 2025, the Company held a cumulative total of approximately 719 patents worldwide. In addition, with respect to trademarks, copyrights, and trade secrets, the Company actively conducts intellectual property reviews and strategic deployment. As of December 31, 2025, the Company maintained a total of 14 registered trademarks worldwide. Although intellectual property risks may not be entirely avoidable, the establishment of management systems and the implementation of related measures can reduce potential losses to stakeholders arising from intellectual property claims and litigation. Through rigorous security measures and the monitoring of information related to intellectual property risks and opportunities, the Company provides decision-makers with a basis for value and risk assessment in accordance with applicable legal requirements. Controls over trade secrets have been further extended to cover the protection of all forms of intellectual property, enabling effective control and integration of intellectual property resources, strengthening the Company's competitiveness, and safeguarding its competitive advantages.

The implementation status of the Company's 2025 intellectual property management plan was reported to the Board of Directors on December 15, 2025.

2.2.9 **Internal Control System**

1. Internal Control Statement:

Please visit the Market Observation Post System (MOPS) website:
Public Information Observation Station > Listed Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement. The Internal Control Statement has been disclosed on the MOPS website. Please refer to the following link:
https://mops.twse.com.tw/mops/#/web/t06sg20

2. Hire an accountant to audit the Company’s internal control system and disclose the audit report made by accountants: None.

2.2.10 **Major Resolutions of Shareholders’ Meeting and Board Meetings**

1. Important resolutions by the Shareholders’ Meeting for 2025 prior to the deadline of annual report publication

(1) March 21, 2025 1st extraordinary shareholders' meeting:

Proposal for the by-election of two directors.

Election results: The elected candidates for the two additional director seats of the Company’s 10th Board of Directors are as follows:

Title	Name	Number of Votes
Director	SUGIMOTO Katsumi	255,932,376
Director	HSIN-CHEN LU	237,357,615

(2) June 27, 2025 shareholders’ regular meeting:

A. 2024 Business Report and Financial Statements

Implementation status: Approved at the shareholders’ meeting with 94.01% of votes cast in favor.

B. 2024 Earnings Distribution Proposal

Implementation status: Approved at the shareholders’ meeting with 94.07% of votes cast in favor.

C. Full re-election of directors

Election results: The elected candidates for the nine seats of the Company’s 11th Board of Directors are as follows:

Title	Name	Number of Votes
Director	TOPPAN Holdings Inc. TAMURA Takayuki	553,781,197
Director	TOPPAN Holdings Inc. TANAKA Yoshitaka	400,797,370
Director	TOPPAN Holdings Inc. FUJIWARA Shigeaki	400,403,493
Director	TOPPAN Holdings Inc. MIURA Hiroya	400,420,348
Director	HSIN-CHEN LU	95,291,910
Director	Juyi Investment Co., Ltd. SUGIMOTO Katsumi	95,508,355
Independent Director	CHUNG-JEN CHEN	94,226,100
Independent Director	CHING-WEN LIAO	94,270,553
Independent Director	MING-SHENG DAI	94,449,789

D. Amendments to the Articles of Incorporation
Implementation status: Approved by resolution at the shareholders' meeting with 94.07% of votes cast in favor. The amended Articles of Incorporation became effective on June 27, 2025.

E. Proposal to release the Company's newly elected directors and their representatives from non-competition restrictions

Director	Item of Release from Non-Competition Restrictions
TOPPAN Holdings Inc. TAMURA Takayuki	TOPPAN INC., Electronics Business, Head of Display Solutions Division
TOPPAN Holdings Inc. TANAKA Yoshitaka	TOPPAN INC., Electronics Business, General Manager of Business Strategy Division
TOPPAN Holdings Inc. MIURA Hiroya	TOPPAN INC., Electronics Business, General Manager of Accounting Department

Implementation status: Approved by resolution at the shareholders' meeting with 93.92% of votes cast in favor, releasing the directors from non-competition restrictions.

F. Amendments to the Rules of Procedure for Shareholders' Meetings
Implementation status: Approved by resolution at the shareholders' meeting with 94.07% of votes cast in favor. The amended Rules of Procedure for Shareholders' Meetings became effective on June 27, 2025.

2. Important resolutions of the Board of Directors in 2025 and up to the publication date of the Annual Report

   (1) January 24, 2025

      A. Election of Two Additional Directors
      B. Accept Shareholder Nominations for Director Candidates at the Extraordinary Shareholders' Meeting
      C. Date, Venue, and Agenda of the Extraordinary Shareholders' Meeting in 2025

   (2) February 21, 2025

      A. Review of the List of Director Candidates Nominated for the 2025 Extraordinary Shareholders' Meeting

   (3) March 12, 2025

      A. Report on the Company and its subsidiaries engaging in derivatives financial commodity transactions
      B. Actual Sales Transactions with Related Party TOPPAN Inc. in 2024
      C. Report on the Results of Evaluation of the Board of Directors' Performance in 2024
      D. Internal Audit Report for the fourth quarter of 2024
      E. Operation Performance Report for the first quarter of 2025
      F. Greenhouse gas inventory and verification
      G. Amendment to the "Sustainable Development Best Practice Principles"
      H. The distribution of directors' and employees' remuneration for 2024
      I. Remuneration Adjustment Plan for General Manager SUGIMOTO Katsumi
      J. 2024 Business Report
      K. 2024 Internal Control Effectiveness Assessment and Internal Control Statement
      L. Consolidated and Parent Company Only Separate Financial Statements for 2024
      M. 2024 Earning appropriation
      N. Proposal for the Full Re-election of Directors
      O. Date, location and proposal of shareholders' meeting in 2025
      P. Proposal of shareholders' right to receive proposals at the regular shareholders' meeting
      Q. Accept Shareholder Nominations for Director Candidates at the Regular Shareholders' Meeting

R. GIANTPLUS (SAMOA) HOLDING CO., LTD.'s financing to KGO
S. Renewal of bank credit contract

(4) May 13, 2025

A. Report on the Company's and its subsidiaries' transactions in derivative financial instruments.
B. Greenhouse gas inventory and verification report.
C. Review report on shareholder proposals for the 2025 Annual Shareholders' Meeting.
D. Internal Audit Report for the first quarter of 2025.
E. Operating performance report for the second quarter of 2025.
F. –
G. Proposal for managerial Dragon Boat Festival bonuses for 2025.
H. Proposal for adjustments to remuneration and travel and transportation allowances for independent directors.
I. Proposal for the first-quarter 2025 consolidated financial statements.
J. Review of the list of director candidates for the 2025 Annual Shareholders' Meeting.
K. Proposal to release the Company's newly elected directors and their representatives from non-competition restrictions.
L. Amendments to the Articles of Incorporation.
M. Amendments to the Rules of Procedure for Board Meetings.
N. Amendments to the Rules of Procedure for Shareholders' Meetings.
O. Determination of the date, venue, and agenda of the 2025 Annual Shareholders' Meeting (with additional discussion items).
P. Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its mainland China subsidiary KGO.
Q. Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd..
R. Proposal for the renewal of the bank credit facility agreement.

(5) June 27, 2025

A. Following the full re-election of the 11th Board of Directors at the Company's 2025 Annual Shareholders' Meeting, the Board of Directors elected the Chairman and Deputy Chairman in accordance with applicable laws.

(6) July 14, 2025

A. Report on the Company’s and its subsidiaries’ transactions in derivative financial instruments.
B. Proposal for the appointment of members of the 6th Remuneration Committee.
C. Proposal for the appointment of members of the 2nd Risk Management Committee.
D. Proposal to establish the Organizational Charter of the Sustainable Development Committee.
E. Proposal for the appointment of members of the 1st Sustainable Development Committee.
F. Proposal for organizational restructuring.
G. Proposal for the appointment of the President of the Display Business Unit.
H. Amendments to the Regulations Governing the Delegation of Authority.

(7) August 16, 2025

A. Report on the Company’s and its subsidiaries’ transactions in derivative financial instruments.
B. Report on the results of the 2024 Corporate Governance Evaluation (11th Edition).
C. Internal Audit Report for the second quarter of 2025.
D. Operating performance report for the third quarter of 2025.
E. Greenhouse gas inventory and verification report.
F. Proposal for the 2024 Sustainability Report.
G. Proposal for salary adjustments and mid-year bonuses for Japanese expatriate managerial officers for 2025.
H. Proposal for salary adjustments for senior management.
I. Proposal for adjustments to remuneration and travel and transportation allowances for independent directors.
J. Proposal regarding remuneration for Deputy Chairman HSIN-CHEN LU.
K. Proposal for the second-quarter 2025 consolidated financial statements.
L. Proposal for the remittance of earnings from the Company’s overseas investee, GIANTPLUS (SAMOA) HOLDING CO., LTD.,

to the parent company.

M. Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its mainland China subsidiary KGO.

N. Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd..

O. Proposal for the renewal of the bank credit facility agreement.

(8) September 25, 2025

A. Report on the Company's 2025 investment plan.

B. Report on the disposal schedule for land and buildings at the Company's Toufen Plant.

C. Report on the formulation of the Company's employee incentive plan.

D. Discussion on legal services provided by KPMG Law Firm that are non-audit services to the Company, and the proposal to establish the Company's general principles for the pre-approval policy on non-assurance services.

E. Proposal for the purchase of color filter equipment from TOPPAN Inc. and the licensing of intangible assets.

F. Proposal for the distribution of 2025 Mid-Autumn Festival bonuses for managerial officers.

G. Proposal for the renewal of the appointment of Mr.YUNG-JEN LIN as consultant.

(9) October 30, 2025

A. Report on the Company's and its subsidiaries' transactions in derivative financial instruments.

B. Report on directors' and key officers' liability insurance.

C. Internal Audit Report for the third quarter of 2025.

D. Operating performance report for the fourth quarter of 2025.

E. Proposal for the indirect acquisition of right-of-use assets from related party TOPPAN Inc. through an entity that is expected to become the Company's Japanese subsidiary in the future.

F. Proposal for the third-quarter 2025 consolidated financial statements.

G. Proposal regarding the change of the engagement CPA firm and the assessment of auditor independence.

(10) December 15, 2025

A. Report on the Company's and its subsidiaries' transactions in derivative financial instruments.
B. Greenhouse gas inventory and verification report.
C. Report on the Company's sustainable development policies and specific implementation plans.
D. Report on the implementation status of the Company's 2025 Intellectual Property Plan.
E. Information security report of the Company.
F. Report on the implementation status of risk management.
G. Report on qualification review of independent directors during their terms of office.
H. Report on the Company's communication with various stakeholders in 2025.
I. Report on the implementation status of the Company's integrity management practices and adopted measures.
J. Proposal for the distribution of 2025 year-end bonuses for managerial officers.
K. Proposal for the distribution of 2025 year-end bonuses for Japanese expatriate personnel.
L. Proposal regarding the determination of allocation ratios and payment methods for directors' and employees' remuneration for 2025.
M. Amendments to the Regulations Governing the Handling of Reports on Illegal, Unethical, or Dishonest Conduct.
N. Proposal for the 2026 audit plan.
O. Amendments to the Enforcement Rules for the Internal Control System and Internal Audit.
P. Proposal for the 2026 operating guidelines and financial forecasts.
Q. Amendments to the General Principles for the Pre-approval Policy on Non-Assurance Services.
R. Amendments to the Regulations Governing the Acquisition or Disposal of Assets.
S. Proposal regarding sales transactions with related party TOPPAN Inc.
T. Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd.
U. Proposal regarding loans of funds from GIANTPLUS HOLDING

L.L.C. to its mainland China subsidiary KGO.

V. Proposal for the renewal of the bank credit facility agreement.

(11) March 13, 2026

A. Report on the minutes of the previous meeting and status of resolutions.

B. Report on endorsement and guarantee provided by the Company and its subsidiaries.

C. Report on lending of funds by the Company and its subsidiaries.

D. Report on derivatives transactions conducted by the Company and its subsidiaries.

E. Greenhouse gas inventory and verification report.

F. Actual Sales Transactions with Related Party TOPPAN Inc. in 2025.

G. Report on the Results of Evaluation of the Board of Directors' Performance in 2025.

H. Internal Audit Report for the fourth quarter of 2025.

I. Operation Performance Report for the first quarter of 2026.

J. Report on delay in handover of the TOPPAN Inc. Niigata project.

K. Proposal for ratification of investment in Hong Yi Optical Co., Ltd.

L. Proposal for the distribution of 2025 year-end bonuses for managerial officers.

M. Proposal to revise the “fixed amount” of base-level employee salaries of 2026.

N. The distribution of directors' and employees' remuneration for 2025.

O. 2025 Business Report.

P. 2025 Internal Control Effectiveness Assessment and Internal Control Statement.

Q. Consolidated and Parent Company Only Separate Financial Statements for 2025.

R. Proposal for appropriation of losses of 2025.

S. Date, location and proposal of shareholders’ meeting in 2026.

T. Proposal of shareholders' right to receive proposals at the regular shareholders' meeting.

U. Proposal regarding loans of funds from GIANTPLUS (SAMOA) HOLDING CO., LTD. to Giantplus Technology Co., Ltd.

V. Proposal regarding loans of funds from GIANTPLUS HOLDING L.L.C. to its mainland China subsidiary KGO.

W. Proposal to remove HSIN-CHEN LU from Deputy Chairman.

2.2.11 Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors: None.

2.2.12 Information Regarding the Company's Audit Fee and Independence

The amounts of audit fees and non-audit fees paid to CPA, affiliated firms and associates, and the content of non-audit services:

Unit: NT$ thousands

<table>
<tr><th>Accounting Firm</th><th>Name of CPA</th><th>Period covered by CPA's Audit</th><th>Audit Fees</th><th>Non-audit fees</th><th>Total</th><th>Remark</th></tr>
<tr><td rowspan="2">KPMG</td><td>YI-CHUN CHEN</td><td rowspan="2">January 1, 2025 to September 30, 2025</td><td rowspan="2">3,660</td><td rowspan="2">-</td><td rowspan="2">3,660</td><td rowspan="2"></td></tr>
<tr><td>HSIU-YI LIN</td></tr>
<tr><td rowspan="2">Deloitte & Touche, Taiwan</td><td>CHUN-MING HSUEH</td><td rowspan="2">October 1, 2025 to December 31, 2025</td><td rowspan="2">1,800</td><td rowspan="2">500</td><td rowspan="2">2,300</td><td rowspan="2"></td></tr>
<tr><td>Spencer Yao</td></tr>
<tr><td colspan="7">Note: The non-audit fees paid to Deloitte & Touche, Taiwan were for tax attestation services.</td></tr>
</table>

1. Change the accounting firm and the audit fees paid for the year was less than the amount paid in the previous year, the amount of audit fees before and after the change and the reasons for change should be disclosed: None.
2. Audit fee reduced for more than 15% year over year, the reduced amount, proportion, and reason should be disclosed: None.

2.3 Replacement of CPA:

(1) Information regarding the former CPAs

<table>
<tr><td>Date of replacement</td><td colspan="3">Approved by the Board of Directors on October 30, 2025.</td></tr>
<tr><td>Reason for replacement and explanation</td><td colspan="3">In light of operational considerations, the Company appointed Deloitte & Touche, Taiwan as its financial statement auditing CPA firm effective from the fourth quarter of 2025.</td></tr>
<tr><td rowspan="3">Describe whether the Company terminated or the CPAs terminated or did not accept the engagement</td><td>Parties
Circumstances</td><td>CPAs</td><td>The Company</td></tr>
<tr><td>Terminated the engagement</td><td></td><td>V</td></tr>
<tr><td>No longer accepted (discontinued) the engagement</td><td></td><td></td></tr>
</table>

<table>
<tr><td>If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons</td><td colspan="3">None</td></tr>
<tr><td rowspan="6">Disagreement with the Company?</td><td rowspan="4">Yes</td><td></td><td>Accounting principles or practices</td></tr>
<tr><td></td><td>Disclosure of financial reports</td></tr>
<tr><td></td><td>Audit scope or steps</td></tr>
<tr><td></td><td>Other</td></tr>
<tr><td>No</td><td colspan="2">V</td></tr>
<tr><td>Specify details</td><td colspan="2"></td></tr>
<tr><td>Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.5.A)</td><td colspan="3">None</td></tr>
</table>

(2) Information Regarding the Successor CPAs

Name of accounting firm	Deloitte & Touche, Taiwan
Names of CPAs	CPA CHUN-MING HSUEH/ CPA Spencer Yao
Date of engagement	Approved by the Board of Directors on October 30, 2025.
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	None

Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	None

(3) The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.5.A and 10.5.B(c) of the Regulations.

2.4 The Company's Chairman, President, and managers in charge of its finance or accounting operations held positions in the Company's independent auditing firm or its affiliates in the most recent year: None.

2.5 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders holding more than ten percent of shares, for the most recent fiscal year and up to the printing date of the annual report:

1. Shareholding Transfer: Please visit the Market Observation Post System (MOPS) website: Public Information Observation Station > Listed Company > Changes in Shareholding / Securities Issuance > Share Transfer Information > Post-reporting of Insider Shareholding Changes. Access the link here: https://mops.twse.com.tw/mops/#/web/query6_1
2. Changes in Pledged Shares: Please visit the Market Observation Post System (MOPS) website: Public Information Observation Station > Listed Company > Changes in Shareholding / Securities Issuance > Insider Pledge and Release of Pledged Shares > Insider Pledge/Release Disclosure. Access the link here: https://mopsov.twse.com.tw/mops/web/STAMAK03_1
3. Share Transfer or Pledge of Directors, Supervisors, Managers and Shareholders with More than 10% Shareholdings with Related Parties: None.

2.6 Relationship among the Top Ten Shareholders, information regarding their relationships with each other as related parties under Financial Accounting

Standards Board (FASB) Statement No. 6, or as relatives within the second degree of consanguinity or affinity

April 27, 2026

Item	Name	Current Shareholding		Spouse's/ children's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
		Shares	%	Shares	%	Shares	%	Name	Relationship	
1	TOPPAN HOLDINGS Inc.	152,981,757	34.65%	-	-	-	-	N/A	N/A	
2	Juyi Investment Co., Ltd.	81,500,000	18.46%	-	-	-	-	N/A	N/A	
3	Citibank (Taiwan) Ltd. acting as custodian for the investment account of Polunin Emerging Market Funds	7,765,671	1.76%	-	-	-	-	N/A	N/A	
4	SHOU-KUAN TSAI	4,477,000	1.01%	-	-	-	-	N/A	N/A	
5	Citibank (Taiwan) Ltd. acting as custodian for the investment account of Berkeley Capital Securities Ltd. - Berkeley Capital SBL/PB	3,382,000	0.77%	-	-	-	-	N/A	N/A	
6	Citibank (Taiwan) Ltd. acting as custodian for the investment account of UBS Europe SE	2,864,502	0.65%	-	-	-	-	N/A	N/A	

April 27, 2026

Item	Name	Current Shareholding		Spouse's/ children's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
		Shares	%	Shares	%	Shares	%	Name	Relationship	
7	HSBC Bank (Taiwan) Limited acting as custodian for the investment account of Morgan Stanley International Limited	2,273,894	0.51%	-	-	-	-	N/A	N/A	
8	J.P. MORGAN SECURITIES PLC	1,629,415	0.37%	-	-	-	-	N/A	N/A	
9	QING-JIANG LI	1,483,000	0.34%	-	-	-	-	N/A	N/A	
10	JUI-JUNG LI	900,000	0.20%	-	-	-	-	N/A	N/A	

2.7 The Company, Its Directors, Supervisors, Managers, and Businesses Directly or Indirectly Controlled by The Company, Shall Aggregate Their Shareholdings in The Same Invested Enterprise and Calculate The Comprehensive Shareholding Percentage

Unit: 1,000 Shares: Dec. 31, 2025

Affiliated Enterprises (Note)	Ownership by the Company		Direct or Indirect Ownership by Directors or Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
GIANTPLUS (SAMOA) HOLDING CO., LTD.	44,000	100%	-	-	44,000	100%

Note: The long-term investment of the Company.

III. Fundraising Situation

3.1 Capital and Shares

3.1.1 Source of Capital

1. Issued Shares

As of April 30, 2026

Month/ Year	Par Value (NT$)	Authorized Capital		Paid-in Capital		Remark		
		Shares (thousands)	Amount (NT$ thousands)	Shares (thousands)	Amount (NT$ thousands)	Sources of Capital (NT$ thousands)	Capital Increased by Assets Other than Cash	Other
September 2014	10	650,000	6,500,000	441,545	4,415,449	The second domestic unsecured convertible bond NT$690,000	NA	Note

Note: Ching Shou Shang Zi No.10301188270 on September 16, 2014.

2. Type of Stock

As of April 30, 2026
Unit: shares

Share Type	Authorized Capital			Remarks
	Issued Shares	Unissued Shares	Total Shares	
Registered common shares	288,563,094	208,455,149	650,000,000	Listed shares
privately placed common shares	152,981,757			Public issuance has yet to be conducted as of the date.

3. Information relating to shelf registration system: None.

3.1.2 List of Major Shareholders

As of April 27, 2026
Unit: shares

Shareholder's Name	Shareholding	
	Shares	Percentage
TOPPAN HOLDINGS Inc.	152,981,757	34.65%
Juyi Investment Co., Ltd.	81,500,000	18.46%
Citibank (Taiwan) Ltd. acting as custodian for the investment account of Polunin Emerging Market Funds	7,765,671	1.76%
SHOU-KUAN TSAI	4,477,000	1.01%
Citibank (Taiwan) Ltd. acting as custodian for the investment account of Berkeley Capital Securities Ltd. - Berkeley Capital SBL/PB	3,382,000	0.77%
Citibank (Taiwan) Ltd. acting as custodian for the investment account of UBS Europe SE	2,864,502	0.65%
HSBC Bank (Taiwan) Limited acting as custodian for the investment account of Morgan Stanley International Limited	2,273,894	0.51%
J.P. MORGAN SECURITIES PLC	1,629,415	0.37%
QING-JIANG LI	1,483,000	0.34%
JUI-JUNG LI	900,000	0.20%

3.1.3 Dividend Policy and Implementation Status

To maintain stable dividend distributions, the Company has formulated a dividend proposal based on operational performance and capital position. The total amount of dividends distributed shall not be less than 10% of the net profit after tax for the fiscal year. At least 10% of the total dividends shall be distributed in the form of cash. However, if the calculated dividend per share is less than NT$0.10, the distribution may be omitted.

On 13 March 2026, the board of directors resolved not to distribute dividends for 2025.

3.1.4 Effect of stock grants planned at current shareholders' meeting on business performance and EPS:

The Company has not proposed any gratis allotment of shares in 2025, which would have no impact on the Company's operating results, earnings per share or return on investment of shareholders.

3.1.5 Employee Bonus and Directors' Remuneration

1. Percentage or range of employee profit sharing and remunerations for directors and supervisors specified in the articles of incorporation:

(1) No less than 1% as employee bonus; and

(2) No more than 1.5% as remuneration to directors;

Of the employee compensation amount referred to in the preceding paragraph, not less than 30% shall be allocated for distribution to non-managerial employees.

Employees' compensation referred to in the preceding paragraph may, upon resolution of the Board of Directors, be distributed in the form of shares or cash. The recipients may include employees of subsidiaries who meet certain criteria, which shall be prescribed by the Board of Directors.

The issue of bonus to employee and board of directors shall be reported to the annual shareholders' meeting. If there is accumulated deficit, the profit has to be allocated to offset first.

2. The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: None.

3. Employee profit and remunerations for directors and supervisors' information passed by the board in this year:

   (1) The amount of any employee compensation distributed in cash or stocks and compensation for directors and supervisors. 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.

   The Company recorded a loss in 2025; therefore, no employee compensation or directors' remuneration was appropriated.

   (2) The amount of any employee 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 reports or individual financial reports for the current period and total employee compensation: None.

4. The actual distribution of employee, director, and supervisor 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 compensation, additionally the discrepancy, cause, and how it is treated: The Company recorded a profit of NT$75,288,809 in 2024. Employee compensation of 5%, amounting to NT$3,764,440, and directors' remuneration of 1%, amounting to NT$752,888, were appropriated. All such compensation and remuneration were paid in cash. There was no difference between the amounts of employee compensation and directors' remuneration resolved for distribution and the amounts actually distributed for 2024.

3.1.6 Buyback of Common Stock: None.

3.2 Handling Of Corporate Bonds: None.

3.3 Handling Of Preferred Shares: None.

3.4 Handling Of Global Depositary Receipts: None.

3.5 Employee Stock Options Handling Situation: None.

3.6 Handling Situation Of Restricted Employee Equity Grants: None.

3.7 Handling Of Issuance Of New Shares For Mergers Or Acquisitions Of Other Company's Shares: None.

3.8 Execution Status Of Capital Utilization Plan: None.

IV. Operational Overview

4.1 Business Activities

4.1.1 Business Scope

Giantplus Technology is known for its high-quality, reliable and customizable supplier in the small- and medium-sized TFT-LCD industry. To strengthen the Company's core competence and market position, Giantplus Technology has been successful in focusing on the niche market to provide product portfolio optimization, and further cultivating high-profile markets. Nowadays, Giantplus Technology is recognized as a strategic partner in both industrial and automotive markets.

Revenue composition in 2025

Unit: NT$ thousands

Major Divisions	Total Sales in 2025	(%) of Total Sales
LCD module	7,539,472	87.71%
LCD panel	395,121	4.60%
Open Cell	505,962	5.89%
Others	154,955	1.80%
Total	8,595,510	100.00%

For the main business scope of the subsidiaries of the Company, please refer to the information of each company in “VI. Special Disclosure” of this annual report on page 134.

The main products of Giantplus Technology are TFT-LCD liquid crystal display module: industrial displays, marine and aviation displays, handheld terminals, medical device meters, home appliances, wearable devices, satellite navigation systems, automotive displays and electric vehicle charging pile screen, etc. In addition, it also covers multiple application fields such as educational game machine, privacy displays, electronic tags, point-of-sale devices, graphing/scientific calculators, printers, digital camera, etc.

The Company plans to develop new products in the niche market, providing customized, high-variety low-volume production and sales services. In addition to retaining existing customers, the Company continues to advance panel development with a focus on high reliability, wide viewing angle, high contrast, high brightness, fast response time and other technical capabilities, and new products for non-traditional TFT panel applications, such as OTFT, X-Ray, privacy panels, etc. to expand new niche markets, new customers and new applications.

4.1.2 Industry Overview

1. Current situation and development of industry

In the past, the global LCD panel industry was primarily concentrated in Asia, with Japan, South Korea, Taiwan, and Mainland China collectively holding nearly all of the world's panel production capacity. However, after undergoing several cycles of industry restructuring and consolidation, Japan and South Korea have gradually withdrawn from the supply chain. As a result, the display market has shifted from a model of "scale competition" to one of "value competition." Currently, production capacity is highly concentrated, and the barriers to entry for new competitors remain high. Nevertheless, in light of a sluggish global economic recovery and weak domestic demand in China, Chinese manufacturers have engaged in aggressive price-cutting strategies to secure orders. The future trajectory of the U.S.-China trade war remains an important factor to monitor.

Looking ahead to 2026, uncertainties arising from the United States' imposition of reciprocal tariffs on various countries and the ongoing U.S.-Iran conflict, together with the overall market's shift toward AI applications and the semiconductor industry, have led major brand customers to adopt more conservative procurement strategies while strengthening inventory control. Overall, these factors reflect a lack of optimism regarding economic prospects. The market is expected to undergo restructuring, and the future development of the industry remains to be observed.

2. Association of upstream, mid-stream, and downstream industries

The industrial structure of LCD can be divided into upstream: the raw material components, mid-stream: the manufacturing of liquid crystal display panel, and downstream: liquid crystal display application products. The industrial structure is listed as follows:

Upstream	Glass substrate, photomask, color filter, polarizing plate, light guide plate, backlight module, liquid crystal material, driver IC, etc.
Mid-stream	LCD panel, LCD module, etc.
Downstream	Large size panel: LCD TVs, notebook computers, desktop computers, tablets, digital signage, etc. Small and medium size panel: Smart phones, feature phones, digital cameras, industrial panels, automotive panels, printers, electronic tags, handheld terminals, home appliances, wearable device, medical device meters and other applications.

3. Development trend of products and Market competition situation

(1) Development trend of products

- Application for large size panel (LCD Televisions):

  In recent years, LCD televisions have emphasized features such as ultra-narrow bezels, high-resolution 4K and 8K image quality, smart connectivity, and energy efficiency. With stable capacity supply from advanced generation production lines, including Generation 8.5 and Generation 10.5, the mainstream TV panel size trend continues to move toward larger dimensions. Benefiting from the strong economic efficiency of cutting 65-inch and 75-inch panels, shipments of television panels above 50 inches have exceeded half of total shipments (and have surpassed 70% when calculated by display area). At the same time, driven by the widespread adoption of AI image processing technologies, high refresh rates (120Hz and above) and high contrast ratios enabled by Mini-LED backlighting have become new growth drivers for profitability in the large-size display market.

- Large-Size Applications (Desktop Monitors and Notebook Computers):

  Although the desktop monitor market continues to face competition from smart portable devices, it has shifted toward higher-end and more professional development. Industry players are increasingly adopting product differentiation strategies, focusing on ultra-high image resolution, refresh rates of 100Hz and above, high-speed motion clarity without image blur or ghosting, thereby enhancing the added value of monitors. In addition, greater emphasis is placed on user experience, with highlights on ergonomic design and ultra-wide curved screens, as manufacturers actively target niche markets such as gaming and professional content creators. Benefiting from hardware specification upgrades driven by AI PCs and the normalization of hybrid working models, the high-end monitor segment is expected to maintain steady growth.

  The notebook computer market continues to move toward thinner and lighter designs with extended battery life. As narrow-bezel technologies mature, 16:10 full-screen displays have become the mainstream format, with penetration expected to exceed 50% by the end of 2027. In 2026, driven by the AI replacement cycle, demand from high-end commercial notebooks and AI PCs for power-efficient and high-definition display panels is expected to increase significantly.

- Application for small and medium size panel:

  Edge AI and generative AI have become the core drivers of specification upgrades in smartphones. Mobile devices are evolving into personal AI assistants, resulting in higher user requirements for low-power display performance (such as LTPO technology) and high dynamic contrast. In addition to optimizing 5G connectivity, brand manufacturers are accelerating the extension of technologies into niche applications such as foldable devices and satellite communications.

  The automotive display market has become a key battleground among panel manufacturers. Against the backdrop of rising environmental awareness, the electric vehicle market is expanding rapidly. According to the latest statistics, global battery electric vehicle sales surpassed 25 million units in 2025, with market penetration officially exceeding the 30% threshold. It is expected that in 2026, driven by increased penetration of smart cockpit systems, the total display area used in automotive applications will grow by more than 15%. Automotive displays have entered the stage of “AI smart cockpits.” As the trend toward software-defined vehicles (SDV) continues to evolve, in-vehicle displays are transitioning toward pillar-to-pillar large-size screens and multi-screen interactive systems.

- Niche AIoT and Medical Applications:

  With the deep integration of AIoT and edge computing, TFT-LCD displays are increasingly and widely used as human–machine interface (HMI) applications. Among these, electronic shelf labels (ESL) have become a standard component of green retail under the trends of retail automation and global net-zero emission policies, demonstrating strong growth momentum.

(2) Market competition

TFT-LCD technology remains the mainstream solution in niche applications such as automotive displays, industrial control, and medical equipment, with production capacity concentrated in Asia. Major manufacturers in Taiwan include Giantplus, HannStar, AUO, and Innolux. Korean manufacturers such as Samsung and LG Display have shifted their focus to high-end OLED products, while mainland China manufacturers, led by BOE, Tianma, CSOT, and HKC, dominate global capacity.

Leveraging advantages in scale and production capacity, mainland Chinese panel manufacturers have secured a leading position in mass-market consumer applications. Their competitive strategies are currently shifting from capacity expansion toward profit-oriented operations and technological upgrades. Korean manufacturers have largely exited or closed inefficient LCD production lines and are transitioning to next-generation technologies such as AMOLED and Micro-LED. Taiwanese panel manufacturers have also initiated industrial transformation plans or production line asset divestments. By relying on supply chain resilience, flexible production planning, and highly reliable customized strategies, Giantplus has created new opportunities in the small- and medium-size niche market, successfully avoiding price competition in commoditized products and maintaining stable revenue.

4.1.3 Research and Development

1. Technical Level and Research Development

As a result of the efforts of the research and development team to meet the needs of customers, the Company has developed a wide range of products over the years and has developed technical capabilities and competitiveness through the development of various products. The technologies or products developed in the past two years, as well as future research and development plans, are as follows:

- Ultra-low power semi-transmissive panel technology significantly extends usage time and enhances display quality, primarily applied in wearable devices and outdoor devices such as smart sports watches and GPS units.

- Low-power reflective panel technology applicable to products like electronic shelf labels (ESL).

- Thin-film solar cells, paired with ultra-low power outdoor products, to extend product battery life.

- Continued development of TFT backplane technology for non-LCD display applications, aiming for integration into digital X-ray detectors for medical use.

- Ongoing investment in Mini-LED and local dimming technology development.

- Development of curved 3D and irregular-shaped modules, establishing TP 3D lamination and curved backlight module design capabilities.

- High color gamut products: NTSC 86% & 92% have entered mass production; NTSC 100% is under development.

- Development of switchable privacy technology to enhance personal privacy when using 3C products outdoors or indoors.

- Development of high-contrast and wide-viewing-angle semi-transmissive reflective panels, verified with integrated SITO On CF Touch technology. This achieves product thickness reduction and cost savings, improves transmittance, and reduces ambient light reflection, significantly enhancing outdoor readability while meeting indoor use needs.

- Development of semi-transmissive panel technology with customizable transmissive and reflective ratio to meet various indoor and outdoor application requirements.

- Flexible OTFT technology: In the second half of 2024, Giantplus became the first globally to launch OTFT mass production technology, with initial application in cold wallet products. Continued efforts aim to improve production yield and apply the technology to flexible, foldable, and rollable products to enhance competitiveness.

- Cover glass surface treatment technology development to reduce color deviation between the display and cover ink areas.

- LCM + CTP total solution product integration for niche market mass production.

- In-house SITO sensor passed reliability verification and has started shipping to customers.

- Automotive panel technology: continued R&D for high reliability, wide viewing angle, high contrast, high brightness, and fast response. Photo alignment development is ongoing to meet high contrast and wide-angle requirements.

- Narrow-bezel GOA circuit design for mid-size automotive panels achieved 1.6mm from 4.4mm, while meeting strict automotive reliability standards.

- Thin in-cell touch technology development for automotive and consumer product applications.

- Development of light alignment + polarized film + B/L film structure to meet OEM5.1 specifications for automotive use.

- Development of reflective cholesteric LCD technology for low-power products such as e-readers and e-labels.

- LC-based smart window technology development for automotive window dimming and privacy control.

- Seamless tiling e-label technology development for arbitrary screen sizes, applicable to long-strip information display screens.

- Front-light source backlight technology development for reflective displays.

- Integration of solar charging panels into displays to extend device battery life; external solar modules have been introduced in wearable and GPS products.
- Development of low-temperature IGZO deposition process (250–300°C), compatible with existing a-Si TFT production lines without requiring high-cost equipment investment, targeting high-resolution display demands (>400 PPI).
- Development of standardized interface systems (e.g., HDMI, USB) for plug-and-play compatibility with LCDs (RGB interface), including adapter boards integrated with system development platforms. This serves as a strategic tool to bridge Giantplus and IC suppliers, facilitating deeper cooperation, ecosystem understanding, and expansion of market opportunities and application scenarios.
- Development of reflective cholesteric liquid crystal display panel technology, applicable to low-power-consumption products such as e-readers and electronic shelf labels.
- Development of flexible reflective cholesteric liquid crystal display panel technology, applicable to products requiring thinness, security, and low power consumption, such as identification cards.
- Development of QLED panel technology, featuring room-temperature light emission and thin-profile characteristics. Compared with LED modules, QLED light-emitting modules are lighter, thinner, more energy-efficient, generate lower heat, and offer cost competitiveness. Such technology is applicable to public displays, smart retail, smart home appliances, and automotive lighting applications.

2. Research and development personnel and their academic experience

Year / Academic qualifications	2024		2025	
	Number	%	Number	%
Master (inclusive) or above	62	61.39%	77	61.11%
Bachelor	26	25.74%	39	30.95%
Bachelor (inclusive) or below	13	12.87%	10	7.94%
Total	101	100.00%	126	100.00%

3. Research and development expenses for the most recent year and the end of the annual report:

Unit: NT$ Thousands

Year	2025	As of April 30, 2026
Total Expenses (NT$ thousands)	184,924	61,202

4.1.4 Long-term and Short-term Development

Giantplus Technology's business development continues to focus on small- and medium-size niche markets, with an emphasis on technological differentiation and product customization. The company is dedicated to technical differentiation and product customization, offering a "One-Stop Shop" service covering product design, front-end manufacturing, touch integration, and module assembly. From a technological perspective, the company is actively developing TFT backplane applications beyond traditional LCD displays, enhancing the color performance of semi-transmissive reflective technologies, and expanding applications into medical and industrial control fields.

In addition, the company offers a variety of panel technologies including custom-shaped cutting/drilling, 3D curved displays, in-cell and hover touch, Flexible OTFT technology, switchable privacy protection, narrow bezel, and wide viewing angle, all tailored to meet diverse customer requirements. This enhances customer loyalty and fosters win-win collaboration. While continuing to cultivate the niche and automotive markets, Giantplus also adopts a platform-based product strategy to optimize cost structures and improve market penetration.

For long-term development, the company is committed to expanding its portfolio of high value-added products, enhancing technological capability, processing, and quality control, while exploring broader product applications and expanding global marketing channels. This aims to reinforce its competitiveness in the small-to-medium-sized niche display market.

In product development, Giantplus will continue to invest in R&D for small-to-medium-sized display technologies to deliver more competitive offerings and achieve mutual growth with customers. On the internal management side, the company will strengthen quality systems, expand information system functionality, establish a knowledge management framework, accelerate decision-making processes, and enhance decision quality, while continuously striving to maximize customer service satisfaction and product value.

Giantplus recognizes the importance of corporate responsibility. In addition to improving operational performance, the company is actively promoting environmental sustainability. It strives to create economic value while contributing to environmental protection, aiming for sustainable development where both the enterprise and the environment can thrive together.

4.2 Market and Sales Overview

4.2.1 Market Analysis

1. Main products selling area

Unit: NT$ thousands

Area \ Year		Amount of Sales 2024	%	Amount of Sales 2025	%
Domestic sales		2,265,262	25.84	2,425,432	28.22
Foreign sales	Asia	4,522,489	51.59	4,575,731	53.23
	Europe	794,674	9.06	442,564	5.15
	Americas	1,184,546	13.51	1,151,593	13.40
	Other Area	154	0.00	190	0.00
	Total amount of F/S	6,501,864	74.16	6,170,078	71.78
Total		8,767,126	100.00	8,595,510	100.00

2. The supply and demand situation and growth of the future market and Market Share

Global display panel revenue rebounded to approximately USD 125 billion in 2025. Looking ahead to 2026, driven by the AI replacement cycle and diversification of automotive display applications, market demand is expected to remain cautious but still retain growth potential. The competitive focus among suppliers has shifted from scale-driven competition to the creation of added value, while supply and demand are gradually moving toward a more balanced state, which is conducive to the healthy development of the industry.

3. Niches in competition

- Strategic layout: Continuing to focus on niche markets and maximizes the efficiency of its Generation 3 and Generation 4 production lines. At the same time, it adopts a diversified market strategy to expand high value-added product lines and cultivate a portfolio of high-value customers.

- Steady customer and product structure: The Company's main revenue distribution is in the European, American, Japanese and Taiwan markets, strategically diversifying the risk of fluctuation in a single market or a single application. At the same time, the diversification of customer structure also helps ensure the equal rights of negotiation and bargaining.

- Niche Customized Products: By leveraging total solution system extension and a small-volume, diverse-production model, the company maintains its position in the small- to medium-sized niche market.

- Resilience: In order to enhance customer adhesion and market competitiveness, Giantplus provides instant Time-to-market customized product design service, proactively expands the breadth and depth of niche market, and continues to maximize “value” and “quality” in its production line.

- Internal strengthening: Through plans such as optimizing production, sales and inventory management, improving production efficiency and increasing production yield, we can reduce resource waste and build a lean operating system.

- Stable product quality and quality system: At the beginning of its establishment, the Company has established a clear quality policy - "to meet the requirements of customers with first-class quality", and has been recognized by the satisfaction of customers with stable quality. The Company has passed several international quality certifications:

1999/02	Passed ISO 9001
2002/01	Passed ISO 14001
2007/01	Passed ISO/TS 16949
2008/04	Passed OHSAS 18001
2009/08	Passed ISO 14064-1
2017/09	Passed IATF 16949
2019/05	Passed ANSI ESD S20.20
2020/03	Passed ISO 45001
2022/12	Passed ISO 13485

- Cooperating with customers to design new products, respond instantly, and efficiently shorten product development time and accelerate the introduction of new products; in addition, establish a rapid response service system to meet all customer needs with respect to after-sales service from product design and development to production.

4. Favorable and unfavorable factors affecting future development and corresponding response measures

(1) Advantage:

- Korean panel manufacturers have closed or consolidated production lines and have strategically shifted their focus toward the development of AMOLED technologies. At the same time, mainland Chinese panel manufacturers have temporarily slowed further investments in TFT-LCD, which helps alleviate imbalances between supply and demand within the industry.

- Successful strategic transition to focusing on the small and medium size niche markets. Maintaining excellent OEM/ODM partnership with major international companies, globalized layout and having a solid niche market customer base.
- Flexible product line operation, provision of customized product development and design services. Early-stage production line of TFT-LCD is based in Taiwan. Meanwhile, there are late-stage LCM modules in Taiwan and China for customer requirements for diversification.
- Continuously improve quality management, process efficiency, new technology development and other capabilities.

(2) Disadvantage and Reaction Strategy:

- The consumer market has generally reached a state of saturation. The Company continues to focus on niche markets, strengthening existing customer relationships through product customization and technological differentiation, while expanding into new application areas such as industrial control and automotive applications.
- Fluctuations in the international political and economic environment, together with tariff conflicts, affect consumer market trends and overall purchasing power, resulting in less optimistic economic growth expectations. In response, the Company strategically deploys a balanced presence across niche markets and diversifies its product offerings to mitigate the risk of fluctuations in any single market or region.
- Supply chain changes, rising material costs, and increasing carbon-reduction requirements present additional challenges. The Company is committed to enhancing the resilience of component sourcing and logistics, and, through green process development and collaborative efforts with suppliers to develop new materials, optimizing product structures to reduce carbon footprints and material costs. These measures are intended to ensure stable factory operations and reduce operational risks.

4.2.2 Production Procedures of Main Products

1. **Major Products and Their Main Uses**

   Industrial displays, marine and aviation displays, electronic labels, point-of-sales devices, graphing/scientific calculators, handy terminals, medical equipment meters, home appliances, wearable devices, satellite navigation systems, automotive displays, electric vehicle charging pile screen, game educational machines, privacy screens, printers, digital camera, and others.

2. **Major Products and Their Production Processes**

   The TFT-LCD process can be divided into three phases:

   - Array Process: TFT substrate is generated and must be cleaned.

     Clean → Thin film production Thin Film → Yellow light → Etching → Stripping.

   - Cell Process: Panel is generated. The front array glass substrate is combined with the color filter glass substrate, and liquid crystal is injected between the two glass substrates.

     The two glass substrates are aligned → hot pressing → dicing cleavage → injecting liquid crystal → sealing → Re-alignment → Paste polarizer → Pressure defoaming → Last Cell test.

   - Module Assembly: The assembly process of the module varies depending on customers' shipping requirements. The glass produced following the cell process is assembled with a variety of components, after the electrical test is finished, and passing the appearance inspection and storage inspection, the product is packed and shipped.

4.2.3 Supply Status of Main Materials

The Company's main raw materials are key components such as plain glass, color filter, liquid crystal, polarizer, driver IC, backlight module, etc. Currently, the strategic choices are to establish long-term and stable cooperative relations with two or more suppliers to ensure supply, and stable quantity and quality of goods. After the post-COVID-19 and the trade conflict between China and the United States, the industrial structure has changed, and the rotation has been rapid. Strategic partnerships have been strengthened based on the principle of centralized and non-divergent supply chains, and through cooperation, the power of the organization has been effectively utilized.

In 2026, the Company will continue to closely monitor industry trends and changes in customer needs to respond to seasonal demand fluctuations or sudden demand surges after market reversals, ensuring timely delivery and stable supply. In addition, color filters are considered a strategic material for TFT-LCD. In response to this, the company is not only strengthening in-house production capabilities and process efficiency but also utilizing color filter resources from within the group to meet the customized demands and expansion needs of niche markets. Overall, the TFT-LCD industry has reached a relatively mature stage, leading to greater stability in material supply. To cope with rapid market changes, it is essential to enhance the integration and management of supply chain resources.

4.2.4 Major Suppliers and Clients

1. **Major Clients in the Last Two Fiscal Years**

Unit: NT$ thousands

Item	2024				2025				2026 (As of March 31)			
	Company Name	Amount	%	Relation with Issuer	Company Name	Amount	%	Relation with Issuer	Company Name	Amount	%	Relation with Issuer
1	A Customer	1,139,585	13.00	NA	A Customer	1,251,641	14.56	NA	A Customer	122,113	5.74	NA
2	B Customer	822,242	9.38	NA	B Customer	777,353	9.04	NA	B Customer	400,027	18.80	NA
	Others	6,805,299	77.62		Others	6,566,516	76.40		Others	1,605,173	75.46	
	Net Sales	8,767,126	100.00		Net Sales	8,595,510	100.00		Net Sales	2,127,313	100.00	

Reasons for changes:

Sales to Customer A in 2025 increased compared to 2024 due to rising market demand.

2. **Major Suppliers in the Last Two Fiscal Years:**

Unit: NT$ thousands

	2024				2025				2026 (As of March 31)			
Item	Company Name	Amount	%	Relation with Issuer	Company Name	Amount	%	Relation with Issuer	Company Name	Amount	%	Relation with Issuer
1	Supplier A	336,554	8.45	NA	Supplier A	350,464	8.61	NA	Supplier A	88,800	10.18	NA
	Others	3,644,893	91.55		Others	3,719,873	91.39		Others	783,148	89.82	
	Net Purchases	3,981,447	100.00		Net Purchases	4,070,337	100.00		Net Purchases	871,948	100.00	

Reasons for Changes: The increase in purchases from Supplier A in 2025 compared to 2024 was primarily attributable to increased product demand.

4.3 Number Of Employees, Average Length Of Service, Average Age, And Educational Distribution Ratio Of Employees In The Past Two Fiscal Years And Up To The Printing Date Of The Annual Report

30 April 2026

Year		2024	2025	As of April 30, 2026
Number of Employees	Direct employee	832	612	570
	Indirect employee	684	609	600
	Total	1,516	1,221	1,170
Average Age		44.8	43.86	44.49
Average Years of Service		9.0	10.0	11.0
Education	Ph.D.	0.00%	0.00%	0.00%
	Masters	14.1%	15.32%	15.98%
	Bachelor’s Degree	46.7%	52.17%	53.50%
	Senior High School	37.2%	31.53%	29.49%
	Below Senior High School	2.0%	0.98%	1.03%
	Total	100.00%	100.00%	100.00%

4.4 Environmental Protection Expenditure

Losses incurred due to environmental pollution with respect to the most recent fiscal year as well as the current fiscal year up to the date of publication of the annual report:

1. Losses incurred due to environmental pollution:

As the current fiscal year up to the date of publication of the annual report, there have been no major pollution incidents and no losses due to environmental pollution.

2. Waste Reduction Targets

The waste reduction target for 2025 was to achieve a recycling rate of no less than 33%. The actual recycling rate achieved in 2025 was 38.13%, and the target was met.

4.5 Labor Relations

4.5.1 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’s welfare package

   Adhering to the concept of caring and trusting, the Company is committed to safeguarding employees' rights and interests, and continuously structures a comprehensive system to provide employees with a good and safe working environment. The Company also set up employee welfare committee to organize employee welfare activities to create a happy workplace.

   (1) Employee welfare measures and implementation

   A. Insurances and subsidies

   Labor insurance, health insurance, group insurance, medical benefits (also for their spouses and children), marriage and death subsidies, birthday coupon, holiday bonus for the three major Chinese holidays and corporate gifts, and so on.

B. Employee health

Regular free health checkups, employee counseling, health information and health promotion activities. There is also a medical office, a nursing room and a resident doctor to provide medical consultation services. The Company also employs a visually impaired masseur to provide relaxation services for staff. In order to relieve the staff's work pressure, the Company set up a "destress stop" and hired visually impaired massage therapist to provide massage services.

C. Convenient facilities for employees

Providing dormitories for employees from out of town, fixed route shuttle buses, free parking space, a canteen, company subsidized meal allowance, cafe, fruit bar, employees’ welfare store and ATM.

(2) Employee training

A. According to the "Training Quality Program", each department will propose a training program each year to provide professional skills training for existing staff, which will be reviewed by the Human Resources Department on a quarterly basis. The Human Resources Department will also arrange general and management courses for assigned employees to participate to learn the knowledge and skills needed to improve their work.

B. According to the "Standards for the Certification of Professional Qualifications", all departments have the professional qualifications and certification rules in place for their respective staff. The Human Resources Department conducts a quarterly review by requesting each departmental contact to carry out a qualification inventory. The training status of personnel in positions that require specific professional licenses or specialized competencies to carry out their duties is also reviewed to ensure that all professional tasks are handled by qualified and properly certified personnel.

(3) Retirement structure and the situation of implement

A. To establish a retirement scheme, according to the "Labor Standards Act", employees who are applicable under this Act will appropriate a certain proportion of the total salary monthly to the retirement reserve, which will be deposited in the Labor Retirement Reserve Supervisory Board.

B. According to the "Labor Pension Regulations", for employees who are applicable under the Regulations, the Company will appropriate 6% pension to employees' personal accounts of the Labor Insurance Bureau according to the regulations.

C. In order to supervise the Company's monthly allocation and special accounts of labor retirement reserves, the committee is organized to hold meetings according to the "Organizational Guidelines for the Organizational Retirement Reserve Supervision Committee". From 2025 through March 31, 2026, a total of 50 employees who met the retirement eligibility criteria submitted applications for voluntary retirement or settlement of service years.

2. Employee rights

(1) The Company manages employees pursuant to labor-related laws such as the Labor Standards Act, and hires dedicated personnel to handle the work of employees to protect their basic rights and interests.

(2) The Company hired employees that are licensed labor safety and health administrators. They regularly receive related courses to maintain employee safety and health.

(3) In order to provide a smoother communication platform between employees and the Company, the Company held a labor-management meeting every quarter according to relevant regulations. In the meeting, the Company discusses with employee representatives about various issues of work and factory life, and tracks the improvement results.

(4) The Company set up an email address: icareu@giantplus.com and physical employee suggestion mailboxes for employees to voice opinions and appeals.

4.5.2 List any loss sustained as a result of labor disputes in the most recent fiscal year, and during the current fiscal year up to the date of printing of the annual report and disclose the estimated amount of loss currently and in the future and the responses thereto.

The Company is committed to strengthening labor and management harmony, in addition to regular labor-management meetings, and the establishment of employee suggestion mailboxes and complaint lines, as a communication channel between the Company and employees, comprehensive regulations are set up to integrate employees' and the Company's interests, therefore, there have been no major labor disputes.

4.6 Information Security Management:

4.6.1 Information and communication security risk management framework, information and communication security policy, specific management programs, and resources invested in information and communication security management.

(1) Information security policy: The information security policy of Giantplus applies to both Giantplus and its overseas subsidiaries and is guided by the following principles:

- Establish information security management standards that comply with applicable laws, regulations, and customer requirements.
- Promote company-wide awareness to cultivate a shared responsibility for information security.
- Provide a secure environment for information processing, transmission, and storage to protect the rights and interests of customers, the Company, and all employees.
- Strengthen information security management to ensure the confidentiality, integrity, availability, and cybersecurity of all information assets, thereby earning customer trust and supporting the sustainable business operations of Giantplus.

To effectively implement information security management, the Company has comprehensively adopted the ISO 27001 Information Security Management System to manage information and communication security. Through information protection systems and management strategies, enterprise information security threats are mitigated at the system, technical, and procedural levels. Continuous improvement is pursued in accordance with the Plan–Do–Check–Act (PDCA) cycle, as outlined below:

- Plan Phase: The focus is placed on information security risk management. The Company has established information security management regulations for the Giantplus Group and conducts regular revisions of information security management programs, procedures, and measures. In 2025, the Company formally launched the ISO 27001 implementation project, conducting a comprehensive inventory of information assets and risk identification.
- Do Phase**:** A multi-layered information security defense framework has been established, with security control mechanisms integrated and embedded into the routine operation and maintenance of both software and hardware.
- Check Phase: The effectiveness of information security management is closely monitored. Information security performance indicators are assessed based on audit results, and external vulnerability scanning tests are conducted to ensure continuous enhancement of information security management and defense capabilities.

- Act Phase: Reviews and continuous improvements are carried out, with identified issues addressed immediately. During the period from April 2025 to March 2026, a total of 41 PDCA-based information security incident improvement cases were recorded, achieving a 100% completion rate.

(2) Information Security Management Framework: Giantplus has established the Information Security Management Committee to oversee the formulation, implementation, risk management, and compliance auditing of information security and related protection policies. The Committee is responsible for establishing a management framework to initiate and control the implementation of information security. The Committee reports directly to the General Manager, and the Chairperson of the Committee provides regular annual reports to the board of directors on the effectiveness of information security management, relevant cybersecurity issues, and the future direction of information security planning.

- Committee operations: According to organizational arrangements, the Information Security Management Committee is chaired by the head of the Information Management Department. Members comprise representatives from multiple operating divisions. The Committee convenes meetings on a monthly basis, and resolutions and relevant information are announced across the entire Group.
- Chairperson: Served by the head of the Information Management Department.
- Committee Members: Include supervisors of KGO and representatives designated by each operating division.
- Dedicated Unit: An Information Security Department has been established under the Information Management Department, and is responsible for executing and auditing specific information security management measures.

(3) Specific Management Programs and Resources Invested:

- ISO 27001 Certification Program: In 2025, the Company completed the implementation of the ISO 27001 Information Security Management System and internal audits. The Company plans to formally obtain ISO 27001 international standard certification in 2026. A total of 56 institutional documents were revised as part of the ISO 27001 implementation.
- Information Security Defense Systems: Including updates to EDR and MDR systems, server upgrades and replacement, virtualization system upgrades, and completion of firewall equipment upgrades in 2025, adopting AI-based antivirus engines and automated blocking technologies.

- Dedicated Personnel: A dedicated Information Security Department has been established, staffed with two information security managers and one information security specialist, with two ISO 27001 Lead Auditors certified.
- Education and Training:
    - Completion rate of information security training for new employees: 100%.
    - Completion rate of annual information security training for all employees: 100%.
    - Completion rate of quarterly social engineering drills and training sessions: 100%.

In 2025, the Company significantly increased investment in information security resources. In addition to establishing a dedicated Information Security Department with three full-time personnel, the Company also launched the ISO 27001 certification project and completed monthly reviews of 13 information security KPI targets across the entire Group. Under the PDCA management cycle, a total of 41 improvement cases were accumulated from April 2025 to March 2026, achieving a 100% closure rate. Furthermore, through 24/7 automated AI firewall monitoring and quarterly social engineering drills with 100% participation, a comprehensive defense framework has been established.

4.6.2 Losses suffered due to information security incidents, possible impacts and responses for the most recent year and up to the date of publication of the annual report.

There were no significant information security incidents or losses due to information security incidents.

4.7 Important Contracts

Agreement	Counterparty	Period	Major Contents	Restrictions
Patent licensing	Mitsubishi Electric Corporation	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Patent licensing	Sharp Corporation	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Patent licensing	Japan Display Inc. Panasonic Liquid Crystal Display Co., Ltd.	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Patent licensing	LG Display Co., Ltd.	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Patent licensing	Vista Peak Ventures, LLC	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Productivity Reservation Agreement	Ili Technology Corp.	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Sale and Purchase Agreement	Toppan Inc.	Pursuant to the terms and conditions set forth under the Agreement	Pursuant to the terms and conditions set forth under the Agreement	NA
Medium and long-term guarantee contracts	Chang Hwa Bank	2017.4~2027.4	NT$2.5 billion credit contract	NA

V. Review of Financial Conditions, Financial Performance, and Risk Management

5.1 Analysis of Financial Status

Unit: NT$ thousands

Year / Item	2024	2025	Difference	
			Amount	%
Current Assets	5,604,202	5,187,917	(416,285)	(7)
Funds and Investments	-	-	-	-
Fixed Assets	5,291,596	5,078,304	(213,292)	(4)
Intangible Assets	342,553	294,556	(47,997)	(14)
Other Assets	193,704	224,794	31,090	16
Total Assets	11,432,055	10,785,571	(646,484)	(6)
Current Liabilities	2,976,568	2,717,909	(258,659)	(9)
Long-term Liabilities	248,118	55,484	(192,634)	(78)
Other Liabilities	226,855	174,162	(52,693)	(23)
Total Liabilities	3,451,541	2,947,555	(503,986)	(15)
Capital stock	4,415,449	4,415,449	-	-
Capital surplus	2,618,982	2,618,982	-	-
Retained Earnings	1,005,169	875,672	(129,497)	(13)
Other Adjustments	(59,086)	(72,087)	(13,001)	22
Total Stockholders' Equity	7,980,514	7,838,016	(142,498)	(1)

Analysis of changes in financial ratios:

1. Current assets decreased in 2025, mainly due to reductions in net accounts receivable and inventories.
2. Fixed assets decreased in 2025, mainly due to ongoing depreciation.
3. Intangible assets decreased in 2025, mainly due to ongoing amortization.
4. Total assets decreased in 2025, mainly attributable to decreases in property, plant and equipment and intangible assets.
5. Current liabilities decreased in 2025, mainly due to reductions in accounts payable and long-term borrowings due within one year.
6. Interest-bearing non-current liabilities decreased in 2025, mainly due to a decrease in long-term borrowings.
7. Total liabilities decreased in 2025, mainly due to decreases in accounts payable and long-term borrowings.
8. Retained earnings decreased in 2025, mainly due to a net loss after tax for the current period.
9. Other components of equity decreased in 2025, mainly due to a decrease in cumulative translation adjustments arising from long-term equity investments in foreign operations.
10. Based on the above financial position analysis, there were no material abnormalities in the changes in the Company’s assets, liabilities, and shareholders’ equity over the most recent two years.

5.2 Analysis of Financial Performance

Unit: NT$ thousands

Item \ Year	2024	2025	Difference	
			Amount	%
Net Sales	8,767,126	8,595,510	(171,616)	(2)
Cost of Sales	8,319,398	8,084,467	(234,931)	(3)
Gross Profit	447,728	511,043	63,315	14
Operating Expenses	717,682	667,229	(50,453)	(7)
Operating Income(loss)	(269,954)	(156,186)	113,768	(42)
Non-operating Income and Expenses	368,891	58,535	(310,356)	(84)
Income before Tax	98,937	(97,651)	(196,588)	(199)
Income(loss) Tax Expenses	31,820	33,890	2,070	7
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Profit(loss)	67,117	(131,541)	(198,658)	(296)

Analysis of changes in financial ratios:

1. Gross profit increased in 2025, mainly due to effective control of production costs.
2. Operating profit increased in 2025, mainly attributable to effective control of production costs and operating expenses.
3. Non-operating income and expenses decreased in 2025, mainly due to the impact of exchange rate fluctuations, resulting in increased foreign exchange losses.
4. Net profit decreased in 2025, mainly due to the impact of exchange rate fluctuations, resulting in increased foreign exchange losses.

5.3 Analysis of Cash Flow

5.3.1 Remedy for Cash Deficit and Liquidity Analysis

Item \ Year	2024	2025	Variance (%)
Cash Flow Ratio (%)	9.32	15.49	66%
Cash Flow Adequacy Ratio (%)	111.90	129.82	16%
Cash Reinvestment Ratio (%)	1.15	2.10	83%

Analysis of financial ratio change:

1. Increase in cash flow ratio in 2025: mainly due to the increase in cash inflow in Operating activities.
2. Increase in Cash Flow Adequacy Ratio in 2025: mainly due to the decrease in capital expenditures and the total inventory in the past five years.
3. Increase in cash reinvestment ratio in 2025: mainly due to the increase in cash inflow in operating activities.

5.3.2 Cash Flow Analysis for the Coming Year

Unit: NT$ thousands

Estimated Cash and Cash Equivalents, Beginning of Year (1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Cash Outflow (Inflow) (3)	Cash Surplus (Deficit) (1)+(2)-(3)	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing Plans
2,309,837	57,667	794,588	1,572,916	-	-

Remedy for estimated cash shortage and cash flow analysis: Not applicable.

5.4 The Impact Of Major Capital Expenditures On Financial Operations In The Most Recent Fiscal Year

The capital expenditure is mainly comprised of T2 new technology upgrade, process improvement, and annual maintenance.

5.5 Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year

5.5.1 Investment Policy in Last Year

For the business that intends to increase capital or new investment, measure its investment benefits, and then increase capital or investment after reporting to the board of directors.

5.5.2 Main Causes for Profits or Losses and Improvement Plans

Investee	Main Causes for Profits or Losses	Improvement Plans
KGO	The Company recorded a profit in 2025. The principal reasons included growth in production and sales volume, effective control of expense budgets, cost reductions, and stable product quality, which together contributed to the achievement of profitability.	None.

5.5.3 Investment Plans for the Coming Year

There will be no new investment or capital increase plans in the coming year.

5.6 Analysis of Risk Management

5.6.1 Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

1. Interest rate

   The Central Bank has adopted a prudent approach, maintaining the policy interest rate (rediscount rate) at 2%, and has not followed international trends of significant interest rate cuts. However, if there is a large fluctuation in the interest rate trend and the Company continues to demand financing, the Company will not only use other capital market financing tools to raise funds, but also observe the interest rate trend and choose to borrow at a fixed rate or a floating rate to avoid the risk of interest rate fluctuations.

2. Foreign exchange rates

   Since the Company's gain on export sales is mainly in US dollars, after deducting the US dollar demand for purchases, it presents the net foreign currency position of the US dollar. Therefore, the exchange rate changes will have a certain degree of influence on the profit of the Company; for the current foreign currency held by the Company, the Company will collect relevant information from time to time to take full control of the trend of exchange rate changes, and then consider the level of foreign currency assets and liabilities, examine the various exchange rate risks that the Company may face in the future to purchase forward foreign exchange contracts, or consider bank recommendations to determine the favorable time to make foreign currency exchanges, to control the risk of exchange rate fluctuations.

3. Inflation

   The Company continues to monitor the impact of geopolitical tensions in the Middle East on oil prices and conducts prudent assessments of the potential implications.

5.6.2 Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions

1. The Company did not engage in any high-risk or high-leveraged investments.

2. The Company had formulated “Management of Loans to Others.” The borrower must be an entity in whom the Company must hold 50% or more of its share. having a business need for short-term financing and the accumulated amount of such loan shall not exceed 30% of the net worth of the Company. The Company made appropriate risk assessment and no loss occurred after the loans were extended.

3. The Company had formulated “Management of Endorsement and Guarantees.” Entities for which the Company may make endorsement or guarantees are mainly related parties. The aggregate amounts of endorsements/guarantees provided by the Company for any single entity shall not exceed 20% of or more of the net worth of the Company. The Company made appropriate risk assessment and no loss occurred after loans were extended.

4. The Company had formulated “Policies and Procedures for Financial Derivatives Transactions” to mainly engaged in foreign currency assets or liabilities exchange rate hedging without engaging in speculative trading. All profits and losses will offset against the foreign exchange gains and losses on the foreign currency assets or liabilities Because of the hedging, no significant gains or loss will incur.

5.6.3 Future Research & Development Projects and Corresponding Budget

In the future, the Company will construct a small and medium-sized TFT display module platform to ensure the integrity and competitiveness of the Company's product line in small and medium-sized displays, and continue to promote the display technology platform. Expected developments are:

1. Continuously devote into developing non-LCD TFT technology for X-ray detector which mainly applied to medical purpose
2. Continuously invest in the development of local dimming technology.
3. Invest in the development of curved 3D and irregular-shaped modules, establishing TP 3D bonding technology and module backlight curvature design capabilities.
4. NTSC 86% & 92% mass production of wide color gamut product completed; develop NTSC 100% product
5. Feasibility verification of integrating color filters with thin-film solar cells, ensuring that the manufacturing process, electrical performance, and optical quality meet existing specifications
6. Development of floating operation capacitive touch module, corresponding to gesture drive, targeted for application in smart home appliances and automotive.
7. Improvement on automotive panels which have characteristics of high reliability, wide viewing angle, high contrast, high brightness, and fast response time.
8. In-cell touch, featuring light and thin characteristics.
9. Develop switchable anti-peeping technology to improve personal privacy of outdoor and indoor usage of 3C devices.
10. Develop Cover glass surface processing techniques to meet the demand of vehicle-display surface color integration.
11. Photo-alignment + Photo-alignment polarizer + B/L diaphragm structure technology, to meet the car OEM5.1 specification requirement.
12. SITO on CF achieves thinness and high transmittance. Currently verifying optical feasibility and optical problem analysis, On-Cell design optimization and SITO on CF process feasibility verification.

13. We are currently developing the integration of solar charging panels with the cover film (CF) of the display panel. This "Solar on CF" approach aims to further reduce product thickness, lower costs, minimize ambient light reflection at the interface, and improve outdoor visibility. The manufacturing process for Solar on CF is under verification. Since the solar component can only withstand temperatures below 180°C, the CF process temperature must be reduced. Feasibility is currently under evaluation.

14. We are developing a low-temperature IGZO deposition process (250–300 °C), with the goal of being ready by the end of 2028.

15. We are developing standard interface connections for display docking systems (such as HDMI and USB). By the end of 2025, we plan to add 3D hovering touch functionality and integrate camera imaging features. In 2026, we aim to incorporate wireless connectivity, including Wi-Fi and BLE.

16. A cholesteric liquid-crystal display (ChLCD) technology developed for low power consumption products such as e-books and e-labels;
17. Development of flexible reflective cholesteric liquid crystal display panel technology, applicable to products requiring thinness, security, and low power consumption, such as identification cards.
18. Development of flexible reflective cholesteric liquid crystal display panel technology, applicable to products requiring thinness, security, and low power consumption, such as identification cards.

In 2026, the total budget for R&D investment is expected to reach NT$196,297 thousand.

5.6.4 Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales

1. Customers in Europe and the United States may adopt an NCNT (non-China, non-Taiwan) policy due to international geopolitical risks, which could potentially have a negative impact on the Company’s business activities in mainland China. The Company will closely monitor developments in customer policies.

2. In recent years, global environmental awareness has increased and the impact of climate change has been severely affected. International environmental protection regulations, such as the Kyoto Protocol, the Restriction of Hazardous Substances in Electrical and Electronic Equipment (ROHS) announced by the European Union, Waste Electrical and Electronic Equipment (WEEE), REACH, carbon footprint reduction, etc., all take environmental protection as an important appeal, emphasizing that green environmental protection electronic product design and manufacturing is the future industrial development trend. The Company has invested considerable resources to actively promote environmental protection activities and continue to improve pollution reduction. It also requires suppliers to set up a green supply chain system to minimize the impact of this important international policy on the Company.

In addition, in response to the government's green electricity procurement policies and recent electricity tariff increases, which have resulted in higher electricity expenses, the Company has promoted energy-saving initiatives among employees and expects that power supply will become more stable following the restart of nuclear power generation.

5.6.5 Effects of and Response to Changes in Technology (including information security risks) and the Industry Relating to Corporate Finance and Sales

1. Impact of Industry Competition and Technological Transformation

As the display panel industry continues to move toward larger-generation production lines (such as Generation 6 and above) and higher capacity concentration, the small- and medium-size panel market is facing significantly increased cost competition from manufacturers in mainland China and Korea. At the same time, price volatility of standardized LCD products has intensified, resulting in compressed gross margin space. In addition, the rapid development of emerging display technologies (such as OLED, Mini-LED, and Micro-LED) and smart applications (including automotive, industrial control, and AIoT) has shifted market demand from a "specification-driven" approach to an "application-driven and total solution-oriented" approach.

Impact on the Company:

Pressure on revenue and margins from traditional standardized products.

Ongoing need to optimize capacity utilization and product mix.

Increased demand for R&D expenditures and investment in new technologies.

Response Measures:

(1) Focus on niche markets and high value-added products.

Centering on automotive displays, industrial control, outdoor, and specialized application markets.

Developing new applications such as B-pillar displays, BSD / external displays, and sequential lighting.

Strengthening capabilities in "customization + module integration" to improve margin structure.

(2) Promotion of production line structure optimization (G3 → G4 transformation)

Gradual transfer of Generation 3 capacity to Generation 4 to enhance production efficiency and cost competitiveness.

Adjustment of legacy production line usage (evaluation of transformation to new technologies or asset revitalization)

Improvement of overall capacity utilization and fixed-cost absorption capability.

(3) Deployment of new display and material technologies.

Evaluation and investment in new technologies (such as QD-EL and electronic paper-related technologies)

Leveraging existing TFT process advantages to reduce transformation barriers and investment risks.

Adoption of a “strategic investment + technology collaboration” model to control capital expenditures.

(4) Strengthening cost management and supply chain resilience.

Promotion of material cost reduction initiatives and process optimization.

Enhancement of supply stability and bargaining power for key materials (such as color filters)

Establishment of multi-source supply and risk diversification mechanisms.

2. Intellectual Property and Technological Competitiveness.

Intellectual property has become a critical foundation for technological competition and commercial negotiations in the display industry, particularly in automotive and specialized application fields, where patent positioning directly affects product adoption and customer confidence.

Current Status and Impact:

Accelerating technological evolution requires continuous investment in patent portfolios and accumulation of know-how.

Increasing international collaboration and licensing negotiations heighten the importance of intellectual property risk management.

Response Measures:

(1) Passing the Taiwan Intellectual Property Management System in 2024.

Certification under the Taiwan Intellectual Property Management System (TIPS) Level-A.

Establishment of a systematic patent management and risk control mechanism.

Strengthening protection and commercialization capabilities of R&D result.

(2) Continuous enhancement of patent deployment.

Focus on automotive displays, specialized applications, and new display technologies.

Establishment of technological barriers and differentiated competitive advantages.

(3) Strengthening technology collaboration and licensing strategies.

Reducing development risks through strategic alliances and licensing cooperation.

Enhancing overall returns on technology investments.

3. Information Security Risks and the Impact of Digital Transformation.

As the Company advances cross-regional operations (Taiwan / Japan / China) and system integration (ERP, MES, and supply chain systems), information security risks, such as ransomware attacks, data breaches, and operational disruptions, have increased significantly and directly affect operational stability and customer trust.

Impact on the Company:

Risk of operational disruptions (manufacturing, shipment, and financial systems)

Increased pressure on the protection of customer and supply chain data.

Heightened compliance requirements (automotive customers and international customers)

Response Measures:

(1) Adoption of international information security standards.

Promotion of the implementation of the ISO/IEC 27001 Information Security Management System (ISMS) in 2025.

Establishment of systematic risk assessment and control processes.

Assurance of data confidentiality, integrity, and availability.

(2) Establishment of multi-layer protection and business continuity mechanisms.

Enhancement of network security, endpoint protection, and access control.

Establishment of backup systems and disaster recovery mechanisms (BCP/DR)

(3) Strengthening supply chain information security management.

Implementation of information security requirements for key suppliers.

Reduction of third-party risks.

(4) Enhancement of internal information security awareness and training.

Regular education and drills.

Strengthening employees' ability to prevent phishing emails and social engineering attacks.

Implementation Results:

To date, no major information security incidents have occurred, and no significant financial or operational losses have been incurred as a result of information security events.

5.6.6 The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company's Response Measures: None

5.6.7 Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans: None

5.6.8 Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans: None

5.6.9 Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration

1. The company arranges the purchase of components, production and sales according to orders, strengthens internal order review and material preparation and production control, and ensures the company's rights and interests.

2. In terms of sales, customers are relatively dispersed and there is no major risk, so sales strategies can be flexibly adjusted to cope with uncertainties.

3. With geopolitical tensions and tariff risks becoming the new normal, prioritizing supply chains with diversified production locations (Taiwan / China / Southeast Asia) can reduce supply risks and enhance resilience.

4. In addition to strengthening strategic cooperation, the Company plans to optimize supply chain classification and resource allocation, phase out weaker suppliers while retaining stronger ones, and rapidly introduce new partners with competitive advantages to respond to changes in the overall market environment.

5.6.10 Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%

The corporate director, TOPPAN Holdings Inc., held a board meeting on January 16, 2025, and approved the transfer of its entire shareholding in GIANTPLUS TECHNOLOGY CO., LTD., totaling 234,481,757 shares (representing a 53.10% stake), to Ju Yi Investment Co., Ltd. The share transfer will be carried out in two phases. The first phase was completed on January 20, 2025, through a block trade on the centralized market, in which 81,500,000 shares (18.45%) were sold to Ju Yi Investment Co., Ltd. As of April 2026, TOPPAN Holdings Inc. holds 152,981,757 shares (34.65%) of GIANTPLUS TECHNOLOGY CO., LTD.

This share transfer is a stock transaction between shareholders. The General Manager and heads of departments are professional managers, and all operations are being carried out as planned. Therefore, the transfer has no significant impact on the company's operations. Lite-On will continue to develop its TFT business and will leverage the technology cultivated through TFT development and production to create new future ventures.

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights: None.

5.6.12 Litigation or Non-litigation Matters

1. In terms of the receivables due from CHUNGHWA PICTURE TUBES, LTD., the court ruling was final for the Company to proceed with compulsory enforcement.

2. With respect to the overdue trade receivables owed to the Company by Funai Electric Co., Ltd., the Company has filed its creditor claim with the Tokyo District Court in accordance with applicable laws. The case is currently undergoing asset liquidation proceedings conducted by the court-appointed bankruptcy trustee, and the Company will continue to monitor the progress.

5.6.13 Other important risks and measures in response:

(1) The organizational structure of the Company's risk management includes the Board of Directors, Risk Management Committee, Risk Management Team, and responsible units, with relevant responsibilities as follows:

Board of Directors: The highest responsible unit for risk management of the Company, responsible for approving the Company's risk management policies and related regulations, overseeing the overall implementation of risk management, and ensuring effective risk control.

Risk Management Committee: The Company has established a Risk Management Committee under the Board of Directors to oversee the operational mechanism related to risk management and report annually to the Board of Directors.

The Risk Management Team, with the general manager serving as the convener, conducts a comprehensive assessment of the Company's operational and emerging risks and presents a risk management report to the Risk Management Committee.

Responsible units: The management of business and functional units regularly conducts relevant risk assessment in operation meetings, and prepares countermeasures and reviews. The supervisors of each unit are responsible for risk management and should analyze, monitor and report the relevant risks of their units and implement risk control mechanisms and procedures.

Internal Audit Office: Responsible for assessing the risk within the Company's operations through cyclical audits to ensure that all operating units properly manage risk, providing advice and guidance on risk matters in the operating divisions.

(2) Risk Management Process:

The Company's risk management process includes risk identification, risk analysis, risk assessment, risk response, and monitoring and review mechanism.

a. Risk identification

The Risk Management Team of the Risk Management Committee identifies and evaluates critical and emerging risks in the environment (including climate), society, economy, technology, and other aspects of the Company's operations based on the principle of materiality, considering the possibility of risk occurrence, the degree of impact, and other variables. Risk identification at the corporate level is conducted at least once a year and reported to the Risk Management Committee.

b. Risk analysis

Responsible units shall evaluate risks annually through the process of risk identification, assessment, analysis and evaluation, and continuously review and improve and track controls.

c. Risk assessment

Based on predicting and measuring the possible damage caused by risks, appropriate selection and evaluation of effective methods to deal with risks, such as avoiding risks, preventing risks, self-insurance risks, transferring risks, etc.

d. Risk Response

Responsible units should formulate appropriate handling plans to ensure relevant personnel thoroughly understand and carry out the plans, and continuously monitor the implementation of pertinent handling plans.

e. Risk Monitoring and Review

Continuous reviews of the management plan's efficacy should be performed to guarantee that risk management is fully implemented.

(3) Risk management operations:

To establish a risk management mechanism and strengthen corporate governance for the sound and sustainable operation of the Company, the board of directors approved the establishment of the Risk Management Committee on 9 November 2022.

In accordance with Article 27 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, the Company established the “Risk Management Committee Charter.” The members of the Risk Management Committee are composed of three independent directors appointed by the board of directors. One of the independent directors is elected by all committee members to serve as the convener and chairperson. The convener of the 2nd Risk Management Committee is Independent Director CHUNG-JEN CHEN. In 2025, the Committee held one meeting, during which all proposals were reviewed or approved by the independent directors, with no objections or qualified opinions expressed.

Scope of duties of the Risk Management Committee:

- Review various risk management policies
- Assess the adequacy of the risk management framework
- Review the early warning and response measures for major risk management issues and oversee the implementation of improvement mechanisms.
- Report the implementation status of risk management to the board of directors on a regular basis.

The Company’s risk management process encompasses key elements such as risk identification, risk assessment, risk response, risk monitoring, and risk communication and handling. To effectively implement the risk management mechanism, a group-wide risk assessment is conducted annually. The results of the risk assessment are regularly reported annually to the Risk Management Committee (comprising three Independent Directors) and the board of directors (the most recent report was submitted on December 15, 2025). The report includes a summary of the key risks faced by the Company during the year (for instance, in 2025, risk management topics included: strategic risk, operational risk, financial risk, hazard risk, compliance risk, information security risk, other risks, and hazard risks), as well as corresponding risk response measures and planned improvement actions. Follow-up tracking is conducted on an ongoing basis to ensure the effective operation and execution of the Company’s risk management.

To strengthen employees’ awareness of risk, the Safety Department is responsible for regularly implementing risk management projects related to environmental and safety management. To ensure effective execution, various hazard prevention training programs and emergency response drills are conducted annually across all plants to minimize the risk of workplace incidents. In 2025, a total of 2,512 participants received safety training at Giantplus’s plants, including new employees, personnel engaged in specialized operations, first aid responders, and attendees of safety briefing sessions. Through these safety education programs, employees gain a better understanding of the nature of safety and potential hazard risks.

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The Risk Management Committee (term of service: from July 14, 2025 to June 26, 2028) convened a meeting on December 15, 2025, and reported the implementation status to the board of directors on the same day.

Name	Title	Expertise	Number of Actual Attendances	Number of Attendances by Proxy	Actual Attendance Rate (%)
CHUNG-JEN CHEN	Independent Director (Chairman)	Business risk management	1	0	100%
CHING-WEN LIAO	Independent Director	Accounting	1	0	100%
MING-SHENG DAI	Independent Director	Law	1	0	100%

5.7 Other Important Matters: None.

VI. Special Disclosure

6.1 Summary of Affiliated Companies

6.1.1 Relationship Report

1. Overview of the relationship between affiliated companies and controlling companies

Unit: share, %

<table>
<tr><th rowspan="2">Company</th><th rowspan="2">Relationship</th><th colspan="3">Shares and Pledge</th><th colspan="2">Director, Supervisor or managers</th></tr>
<tr><th>Shares</th><th>%</th><th>Pledge</th><th>Title</th><th>Names</th></tr>
<tr><td>TOPPAN Holdings Inc. (Note)</td><td>Affiliate</td><td>152,981,757</td><td>34.6%</td><td>-</td><td>Director</td><td>Representative of TOPPAN Holdings Inc:
TAMURA Takayuki,
TANAKA Yoshitaka (appointed on January 1, 2025)
SUGIMOTO Katsumi (dismissed on February 10, 2025)
FUJIWARA Shigeaki (appointed on March 1, 2025)
MIURA Hiroya (appointed on March 1, 2025)</td></tr>
<tr><td>Juyi Investment Co., Ltd. (Note)</td><td>Affiliate</td><td>81,500,000</td><td>18.5%</td><td>81,500,000</td><td>Director</td><td>SUGIMOTO Katsumi (appointed on March 21, 2025)
SUGIMOTO Katsumi (dismissed on March 11, 2026)
MING-CHAN HUANG (appointed on March 11, 2026)</td></tr>
</table>

Note: TOPPAN Holdings Inc. transferred a total of 81,500 thousand shares on January 20, 2025, resulting in its shareholding ratio decreasing from 53.1% to 34.6%.

2. Transactions

(1) Sale and purchase transactions: None.

(2) Property transaction: None.

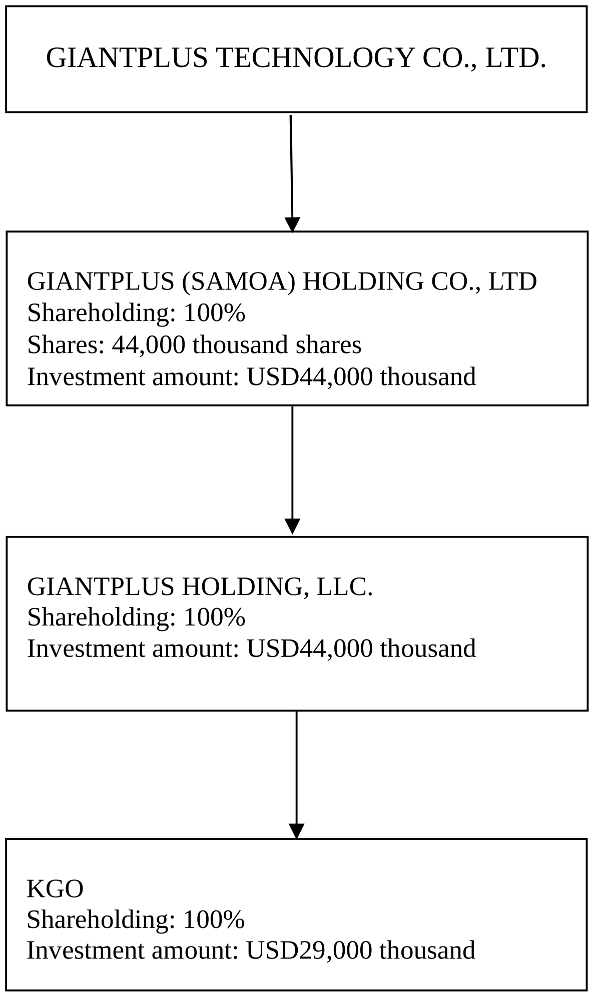
(3) Capital Finance: None.

(4) Asset leasing: None.

(5) Other important transaction: None.

6.1.2Summary of Affiliated Companies

1. Organizational chart of affiliated companies



2. Giantplus Subsidiaries

December 31, 2025

Company	Date of Incorporation	Address	Capital Stock	Business Activities
GIANTPLUS (SAMOA) HOLDING CO., LTD.	2000/02	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	NTD1,397,086 thousand	Investment
GIANTPLUS HOLDING L.L.C.	2000/02	605 Geddes street, Wilmington, Delaware 19805	NTD1,397,086 thousand	Investment
KGO	2010/01	No. 89, YuanFeng Rd., Yushan Township, Kunshan City, JiangSu, China	USD29,000 thousand (NTD:USD=1: 31.43)	Assembly LCD module and sale touch panel

3. Presumed to be the same shareholder information for those with control and affiliation: None.

4. The overall relationship business

Company	Business Activities	Division
GIANTPLUS (SAMOA) HOLDING CO., LTD.	Investment	Not applicable
GIANTPLUS HOLDING L.L.C.	Investment	Not applicable
KGO	Assembly LCD module and sale touch panel	The Company's China operations base

5. Information on directors, supervisors and presidents

December.31, 2025

Company	Title	Name	Shareholding	
			Shares	% (Investment Holding)
GIANTPLUS (SAMOA) HOLDING CO., LTD.	Sole Director	Giantplus Technology Co., Ltd. TAMURA Takayuki	USD44,000 thousand	100%
GIANTPLUS HOLDING L.L.C.	Operating Manager	GIANTPLUS(SAMOA) HOLDING CO., LTD. TAMURA Takayuki	USD44,000 thousand	100%
KGO	Director Supervisor President	GIANTPLUS HOLDING L.L.C. YI-TSAI HSU YI-YAN LIAO CHANG-HSING TSAI	USD29,000 thousand	100%

6. Operational Highlights of Giantplus Subsidiaries

December 31, 2025, Unit: NT$ thousands

Company	Capital Stock	Assets	Liabilities	Net Worth	Net Revenue	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings (Loss) Per Share
GIANTPLUS (SAMOA) HOLDING CO., LTD.	1,397,086	4,024,044	21,079	4,002,965	-	(15,619)	(25,749)	N/A
GIANTPLUS HOLDING L.L.C.	1,397,086	1,466,570	3,080	1,463,490	-	(625)	14,614	N/A
KGO	911,470	1,722,250	1,017,589	704,661	1,216,775	59,952	23,501	N/A

6.1.3Consolidated Financial Statements of Affiliated Enterprises

Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year ended December 31, 2025, pursuant to “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises,” the company that is required to be included in the consolidated financial statements of affiliates, is the same as the company required to be included in the consolidated financial statements under International Financial Reporting Standards 10. If relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies, it shall not be required to prepare consolidated financial statements of affiliates.

Hereby declare,
Company Name: Giantplus Technology Co., Ltd.
Chairman: TAMURA Takayuki
On the date of March 13, 2026

6.2 Private Placement Securities Handling Situation for the Most Recent Fiscal Year and Up to The Printing Date of the Annual Report: None.

6.3 Other Necessary Supplementary Explanations: None.

VII. Events That Significantly Affect Shareholders' Equity or the Price of Securities, As Defined by Article 36, Paragraph 2, Subparagraph 2 of This Law, for the Most Recent Fiscal Year And Up to The Printing Date of The Annual Report: None.

GIANTPLUS TECHNOLOGY CO., LTD.

Corporate Governance Best Practice Principles

Chapter I Encouraging Shareholders to Participate in Corporate Governance

Article 1

To establish sound corporate governance systems, GIANTPLUS be followed by principles the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEx) hereby jointly adopted, establishing an effective corporate governance framework and disclosing them through the Market Observation Post System (MOPS).

Article 2

When setting up the corporate governance system, in addition to complying with relevant laws, regulations, articles of incorporation, contracts signed with the TWSE or TPEx, and other relevant regulations, GIANTPLUS shall follow the following principles:

1. Protect the rights and interests of shareholders.
2. Strengthen the powers of the board of directors.
3. Fulfill the function of audit committees.
4. Respect the rights and interests of stakeholders.
5. Enhance information transparency.

Article 3

GIANTPLUS shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct reviews of the system from time to time in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company's internal and external environment.

GIANTPLUS shall perform full self-assessments of its internal control system. Its board of directors and management shall review the results of the self-assessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The audit committee or independent directors shall also attend to and supervise these matters.

The management of GIANTPLUS shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the board of directors and the management to perform their duties effectively so as to ensure a sound corporate governance system.

Article 3-1

GIANTPLUS is advised to have an adequate number of corporate governance personnel with appropriate qualifications based on the size of the Company, business situations and management needs, and shall appoint in accordance with the requirements of the competent authorities or TWSE a chief corporate governance officer as the most senior officer to be in charge of corporate governance affairs. Said officer shall be a qualified, practice-eligible lawyer or accountant or have been in a managerial position for at least three years in a securities, financial, or futures related institution or a public company in handling legal affairs, legal compliance, internal audit, financial affairs, stock affairs, or corporate governance affairs. The corporate governance affairs mentioned in the preceding paragraph shall include at least the following items:

1. Handling matters relating to board meetings and shareholders meetings according to laws.
2. Preparing the board meeting minutes and shareholders meeting minutes.
3. Assisting in onboarding and continuous development of directors and independent directors
4. Furnishing information required for business execution by directors and independent directors.
5. Assisting directors and independent directors with legal compliance.
6. Reporting to the board of directors the results of examination as to whether the qualifications of independent directors at the time of their nomination and election and during their term of office conform to applicable laws and regulations.
7. Handling matters related to director changes.
8. Other matters set out in the Articles of Incorporation or contracts.

Chapter II Protection of Shareholders' Rights and Interests

Section 1 Encouraging Shareholders to Participate in Corporate Governance

Article 4

The corporate governance system shall be designed to protect shareholders' rights and interests and treat all shareholders equitably.

GIANTPLUS shall establish a corporate governance system which ensures shareholders' rights of being fully informed of, participating in and making decisions over important matters of the Company.

Article 5

GIANTPLUS shall convene shareholders meetings in accordance with. the Company Act and relevant laws and regulations and provide comprehensive rules for such meetings. GIANTPLUS shall faithfully implement resolutions adopted by shareholders meetings in accordance with the rules for the meetings.

Resolutions adopted by shareholders meetings of GIANTPLUS shall comply with laws, regulations and Articles of Incorporation.

Article 6

The board of directors of GIANTPLUS shall properly arrange the agenda items and procedures, formulate principles and operating procedures for shareholders to nominate directors, independent directors, and proposals for the shareholders' meeting. The board of directors shall also properly deal with the proposals duly submitted by the shareholders. Arrangements shall be made to hold shareholders meetings at a convenient location and set up virtual shareholders' meetings, if possible, with sufficient time allowed and sufficient numbers of suitable personnel assigned to handle attendance registrations. Shareholders may not be arbitrarily required to provide additional documentation beyond proof of eligibility to attend; and shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements.

The shareholders' meeting convened by the board of directors with the board chairperson chair the meeting, and more than half of the directors (including at least one independent director), convener of the audit committee (or more than half of the audit committee members), and other functional committee members at least one representative shall be present in person. Attendance details also shall be recorded in the shareholders meeting minutes.

Article 7

GIANTPLUS shall encourage its shareholders to actively participate in corporate governance. It is advisable that the Company engage a professional shareholder services agent to handle shareholders meeting matters, so that shareholders meetings can proceed on a legal, effective and secured basis. GIANTPLUS shall seek all ways and means, including fully exploiting technologies for information disclosure, upload annual reports, annual financial statements, notices, agendas, and supplementary information of shareholders meetings in both Chinese and English concurrently, and shall adopt electronic in order to enhance shareholders' attendance rates at shareholders meetings and ensure their exercise of rights at such meetings in accordance with laws.

GIANTPLUS is advised to avoid raising extraordinary motions and amendments to original proposals.

GIANTPLUS arranges voting on each separate proposal in the shareholders meeting agenda for their shareholders, and following conclusion of the meeting, enters the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.

Article 8

GIANTPLUS in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders meeting minutes the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors.

The shareholders meeting minutes shall be properly and perpetually kept by the Company during its legal existence and should be sufficiently disclosed on the Company's website.

Article 9

The chairperson of the shareholders meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders meetings established by the Company. The chairperson shall ensure the proper progress of the proceedings of the meetings and may not adjourn the meetings at will.

In order to protect the interests of most shareholders, if the chairperson declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders meetings, it is advisable for the members of the board of directors other than the chairperson of the shareholders meeting to promptly assist the attending shareholders at the shareholders meeting in electing a new chairperson of the shareholders meeting to continue the proceedings of the meeting, by a resolution to be adopted by a majority of the votes represented by the shareholders attending the said meeting in accordance with the legal procedures.

Article 10

GIANTPLUS shall place high importance on the shareholder right to know, and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the MOPS or the website established by the company.

To treat all shareholders equally, it is advisable that the company concurrently disclose the material information under the preceding paragraph in English.

To protect its shareholders' rights and interests and ensure their equal treatment, GIANTPLUS shall adopt internal rules prohibiting company insiders from trading securities using information not disclosed to the market.

The matters in the preceding paragraph shall include the stock trading control measures taken by the Company's insiders from the date they learn of the Company's financial report or the Company's related performance content, including (but not limited to) prohibiting directors to trade their shares during the 30-day period preceding the release of the annual financial report or the 15-day period preceding the release of the quarterly financial report.

Article 11

The shareholders shall be entitled to profit distributions by GIANTPLUS. In order to ensure the investment interests of shareholders, the shareholders meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the board of directors and the reports submitted by the audit committee, and may decide profit distributions and deficit off-setting plans by resolution. In order to proceed with the above examination, the shareholders meeting may appoint an inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector to examine the accounting records, property, particulars, documents and records of specific transaction of the Company.

The board of directors, audit committee and managers of GIANTPLUS shall fully cooperate in the examination conducted by the inspectors in the aforesaid two paragraphs without any circumvention, obstruction or rejection.

Article 12

In entering into material financial and business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, GIANTPLUS shall proceed in accordance with the applicable laws and/or regulations and establish operating procedures in relation to these material financial and business transactions which shall be reported to and approved by the shareholders meeting so as to protect the interests of the shareholders.

When GIANTPLUS is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, but information disclosure and the soundness of the company's financial structure thereafter.

When the management or a major shareholder of GIANTPLUS is involved in a merger or acquisition, a legal opinion by an independent lawyer shall be issued to review if members of the audit committee to review the merger and acquisition in the preceding paragraph have met the requirement of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, to ensure they are not a related party to a counterparty of the merger and acquisition transaction or do not have such interest that would influence their independence, whether the design and implementation of the relevant procedure meet the applicable laws, and if a full disclosure has been made in accordance with the applicable laws.

Qualifications of the lawyer in the preceding paragraph shall meet the requirements in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and the lawyer shall not be a related party to a counterparty of the merger and acquisition transaction or shall not have such interest that would influence their independence.

The relevant personnel of GIANTPLUS handling the matters in the preceding paragraph shall pay attention to the occurrence of any conflicts of interest and the need for recusal.

Section 2 Establishing a Mechanism for Interaction with Shareholders

Article 13

In order to protect the interests of the shareholders, it is advisable that GIANTPLUS designates personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes. It shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholder rights and interests were damaged by a resolution adopted at a shareholders meeting or a board of directors meeting in violation of applicable laws, regulations, or the Company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the Company's Articles of Incorporation by any directors or managers in performing their duties.

Article 13-1

The Company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the development of company's objectives.

Article 13-2

In addition to communicating with shareholders through shareholders meetings and encouraging shareholders to participate in such meetings, GIANTPLUS together with officers shall engage with shareholders in an efficient manner to ascertain shareholders' views and concerns, and expound company policies explicitly, in order to gain shareholders' support.

Article 13-3

The Company formulates and discloses its operational strategies and business plans, reports them to the Board of Directors, and actively communicates with shareholders.

Section 3 Corporate Governance Relationships Between the Company and Related Parties

Enterprises

Article 14

GIANTPLUS shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

Article 15

Unless otherwise provided by the laws and regulations, a manager of GIANTPLUS may not serve as a manager of its affiliated enterprises.

A director who engages in any transaction for himself or on behalf of another person that is within the scope of the company's operations shall explain the major content of such actions to the shareholders meeting and obtain its consent.

Article 16

In compliance with applicable laws and regulations, GIANTPLUS shall establish sound objectives and systems for management of finance, operations, and accounting. It shall further, together with its affiliated enterprises, properly conduct an overall risk assessment of major banks they deal with and customers and suppliers and implement the necessary control mechanisms to reduce credit risk.

Article 17

When GIANTPLUS and its related parties and shareholders enter into financial or business dealings or transactions, a written agreement governing the relevant financial and business operations between them shall be made in accordance with the principle of fair dealing and reasonableness. Price and payment terms shall be definitively stipulated when contracts are signed, and non-arm's length transactions and improper channeling of interests shall be prohibited.

The content of the written agreement mentioned in the preceding paragraph shall include regulatory procedures governing transactions such as purchase and sale of goods, acquisition and disposal of assets, loans of funds, and provision of endorsements and guarantee etc. Relevant material transactions shall be approved by a resolution of the board of directors and approved or reported to the shareholders' meeting.

Article 18

A corporate shareholder having controlling power over GIANTPLUS shall comply with the following provisions:

1. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director.

3. It shall comply with relevant laws, regulations and the Articles of Incorporation of the Company in nominating directors and shall not act beyond the authority granted by the shareholders meeting or board meeting.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.

Article 19

GIANTPLUS shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders.

GIANTPLUS shall disclose periodically important information about its shareholders holding more than 10 percent of the outstanding shares of the company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.

The major shareholder indicated in the first paragraph refers to those who owns 5 percent or more of the outstanding shares of the company or the shareholding stake thereof is on the top 10 list, provided however that the company may set up a lower shareholding threshold according to the actual shareholding stake that may control the company.

Chapter III Enhancing the Functions of the Board of Directors

Section 1 Structure of the Board of Directors

Article 20

The board of directors of GIANTPLUS shall direct company strategies, supervise the management, and be responsible to the company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its Articles of Incorporation, and the resolutions of its shareholders meetings.

The structure of GIANTPLUS' board of directors shall be determined by choosing an appropriate number of board members in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs.

The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership skills.
8. Ability to make policy decisions.

Article 21

GIANTPLUS shall, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views. Unless the competent authority otherwise grants an approval, a spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of GIANTPLUS.

When the director discharge for any reason, and there are fewer than five people, the Company shall hold a by-election for director at the following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the company shall convene a special shareholder meeting within 60 days of the occurrence of that fact for a by-election for director(s).

The aggregate shareholding percentage of all the directors of GIANTPLUS shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

Article 22

GIANTPLUS shall adopt the candidate nomination system for elections of directors pursuant to the laws and regulations of the competent authority, and carefully evaluate the qualifications of the nominees, and the existence of any other matters set forth in Article 30 of the Company Act with respect to the director candidates recommended by shareholders or directors, and also in accordance with Article 192-1 of the Company Act.

Article 23

Clear distinctions shall be drawn between the responsibilities and duties of the chairperson of the board of GIANTPLUS and those of its president.

It is inappropriate for the chairperson to also act as the president.

Section 2 Independent Director System

Article 24

GIANTPLUS shall appoint independent directors in accordance with its Articles of Incorporation. They shall be not less than two in number and not less than one-third of the total number of directors.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEx listed companies. Independent directors shall also maintain independence within the scope of their directorial duties and may not have any direct or indirect interest in the company.

If GIANTPLUS and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, supervisor or managerial officer as a candidate for an independent director of the other, GIANTPLUS shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, GIANTPLUS shall disclose the number of votes cast in favor of the elected independent director. The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of GIANTPLUS, any foundation to which GIANTPLUS' cumulative direct or indirect contribution of funds exceeds 50 percent of its endowment, and other institutions or juristic persons that are effectively controlled by the company.

Change of status between independent directors and non-independent directors during their term of office is prohibited.

The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for

Public Companies, and the rules and regulations of the Taiwan Stock Exchange.

Article 25

GIANTPLUS shall submit the following matters to the board of directors for approval by resolution as provided in the Securities and Exchange Act. When an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.
5. A material monetary loan, endorsements, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring, discharge, or compensation of an attesting CPA.
8. The appointment or discharge of a financial, accounting, or internal auditing officer.
9. Any other material matter so required by the competent authority.

Article 26

GIANTPLUS or other members of the Board of Directors shall not obstruction, rejection or circumvention independent directors from performing their duties.

GIANTPLUS shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the Company and shall also take the overall operational risks of the company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

Section 3 Audit and Functional Committees

Article 27

For the purpose of developing supervisory functions and strengthening management mechanisms, the board of directors of GIANTPLUS, in consideration of the company's scale and type of operations and the number of its board members, may set up functional committees for auditing, remuneration, nomination, risk management or any other functions, and based on concepts of corporate social responsibility and sustainable operation, may set up environmental protection, corporate social responsibility, or other committees, and expressly provide for them in the Articles of Incorporation.

Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval, provided that the performance of supervisor's duties by the audit committee pursuant to paragraph 4, Article 14-4 of the Securities and Exchange Act shall be excluded.

Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

Article 28

GIANTPLUS audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

The exercise of power by audit committee and independent directors and related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE.

Article 28-1

GIANTPLUS shall establish a remuneration committee and more than half of its members should be held by independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter.

Article 28-2

GIANTPLUS is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the company's internal control system for management purposes.

Article 29

In order to improve the quality of financial reports, GIANTPLUS shall establish the position of deputy to its principal accounting officer.

To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer.

The accounting staff involved in the preparation of financial reports shall also attend more than six hours of professional courses per year, and their training may be by participating in the Company's internal education and training or professional courses organized by relevant training institutions.

GIANTPLUS shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular reviews of the financial conditions and internal control measures of the company. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions.

GIANTPLUS shall, based on Audit Quality Indicators (AQIs) as reference, evaluate the independence and suitability of the CPA engaged by the company regularly, and no less frequently than once annually. In the event that the company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.

Article 30

It is advisable that GIANTPLUS engage a professional and competent legal counsel to provide adequate legal consultation services to the company, or to assist the directors and the management to improve their knowledge of the law, for the purposes of preventing any infraction of laws or regulations by the company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed procedures.

When, as a result of performing their lawful duties, directors or the management are involved in litigation or a dispute with shareholders, the company shall retain a legal counsel to assistance as circumstances require.

The audit committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the company.

Section 4 Rules for the Proceedings and Decision-Making Procedures of Board Meetings

Article 31

The board of directors of GIANTPLUS shall meet at least once every quarter or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director and supervisor no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors.

GIANTPLUS shall adopt rules of procedure for board meetings, which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

Article 32

Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.

Matters requiring the voluntary recusal of a director shall be clearly set forth in the rules of procedure for board meetings.

Article 33

When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of GIANTPLUS shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board of directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the board of directors meeting. In any of the following circumstances, decisions made by the board of directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS before two hours of the beginning's trading hours on the first business day following the date of the Board of Directors meeting:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. The matter was not approved by the audit committee (if the company has set up an audit committee) but had the consent of more than two-thirds of all directors.

During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the company and respond to inquiries raised by the directors. Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

Article 34

Staff personnel of GIANTPLUS attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations. The minutes of the board of director meetings shall be signed by the chairperson and secretary of the meeting and sent to each director and supervisor within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

Meeting minutes may be produced, distributed, and preserved by electronic means.

A company shall record on audio or video tape the entire proceedings of a board of directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

When a resolution of the board of directors violates laws, regulations, the articles of incorporation, or resolutions adopted in the shareholders meeting, and thus causes an injury to the company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

Article 35

GIANTPLUS shall submit the following matters to its board of directors for discussion:

1. Corporate business plans.
2. Annual and semi-annual financial reports, except for semi-annual financial reports which, under relevant laws and regulations, need not be CPA audited and attested.
3. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of any equity-type securities.
6. The performance assessment and the standard of remuneration of the managerial officers.
7. The structure and system of director's remuneration.
8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. A donation to a related party or a major donation to a non-related party, however a charity donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
10. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or to be submitted to a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the board of directors for discussion under the preceding paragraph, when the board of directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or its articles of incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.

Article 36

GIANTPLUS shall ask the appropriate corporate department or personnel to execute matters pursuant to board of directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation. The board of directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the board's management decisions.

Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors

Article 37

Members of the board of directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law for approval in shareholders meetings or in the articles of incorporation, they shall ensure that all matters are handled according to the resolutions of board of directors.

It is advisable that GIANTPLUS shall formulate methods and procedures for evaluating board performance. In addition to the regular annual self-evaluation of the board and individual directors, it may also engage external professional institutions or undertake any other appropriate measures to conduct the performance evaluation. A performance assessment of the board of directors shall include the following aspects, and appropriate assessment indicators shall be developed in consideration of the Company's needs:

1. The degree of participation in the Company's operations.
2. Improvement in the quality of decision making by the board of directors.
3. The composition and structure of the board of directors.
4. The election of the directors and their continuing professional education.
5. Internal controls.

The performance assessments of board members shall include the following aspects, with appropriate adjustments made on the basis of the Company's needs:

1. Their grasp of the Company's goals and missions.
2. Their recognition of director's duties.
3. Their degree of participation in the Company's operations.
4. Their management of internal relationships and communication.
5. Their professionalism and continuing professional education.
6. Internal controls.

It is advisable that GIANTPLUS shall conduct a performance evaluation of the functional committee which includes the following aspects, and also take into account the need of the Company:

1. The degree of participation in the company's operations.
2. Recognition of the responsibilities of the functional committee. 3. Improve the decision-making quality of functional committees.
3. The composition of the functional committee and the selection of its members.
4. Internal control.

GIANTPLUS is advised to submit the results of the performance evaluation to the Board of Directors and use it as a reference for directors' remuneration and a nomination for renewal.

Article 37-1

It is advisable that GIANTPLUS shall establish a succession plan for the management. The development and implementation of such plans shall be periodically evaluated by the Board of Directors to ensure sustainable operation.

Article 37-2

The Board of Directors shall evaluate and monitor the following aspects of the Company's direction of operation and performance in connection with intellectual properties, to ensure the Company develops an intellectual property regulatory system in accordance with the Plan-Do-Check-Act cycle:

1. Formulate intellectual property management policies, objectives, and systems that are linked with the operational strategies.
2. Develop, implement and maintain on the basis of scale and form its management systems governing the procurement, protection, maintenance and utilization of intellectual properties.
3. Identify and provide the necessary resources sufficient to ensure effective implementation and maintenance of the intellectual property management system.
4. Observe the internal and external risks and opportunities that intellectual property management may present and adopt corresponding measures.
5. Plan for and implement a continuous improvement mechanism to ensure the operation and effects of the intellectual property management regime meet the Company's expectations.

Article 38

If a resolution of the board of directors violates law, regulations or the company's articles of incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.

Upon discovering a likelihood that the company would suffer material injury, members of the board of directors shall immediately report to the audit committee, an independent director member of the audit committee, or a supervisor in accordance with the foregoing paragraph.

Article 39

GIANTPLUS is advised to take out directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the company and shareholders arising from the wrongdoings or negligence of a director.

After GIANTPLUS took out or renewed the liability insurance for the directors, it is advised to report the insured amount, coverage, premium rate, and other major contents of the liability insurance at the next board meeting.

Article 40

Members of the board of directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies, which cover subjects relating to corporate governance upon becoming directors and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

Chapter IV Respecting Stakeholders' Rights

Article 41

GIANTPLUS shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the company, respect and safeguard their legal rights and interests, and designate a stakeholder section on its website. When any of a stakeholder's legal rights or interests is harmed, the company shall handle the matter in a proper manner and in good faith.

Article 42

GIANTPLUS shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision making process. When any of their legal rights or interest is harmed, the company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

Article 43

GIANTPLUS shall establish channels of communication with employees and encourage employees to communicate directly with the management, directors, or independent directors so as to reflect employees' opinions about the management, financial conditions, and material decisions of the Company concerning employee welfare.

Article 44

In developing its normal business and maximizing the shareholders' interest, GIANTPLUS shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the Company's social responsibility.

Chapter V Improving Information Transparency

Section 1 Enhancing Information Disclosure

Article 45

GIANTPLUS shall faithfully fulfill its obligation to disclose information in accordance with the relevant laws and the related TWSE rules.

GIANTPLUS shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.

Article 46

In order to enhance the accuracy and timeliness of the material information disclosed, GIANTPLUS shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the company in making statements independently.

GIANTPLUS shall appoint one or more acting spokespersons who shall represent the Company. When the spokesperson cannot perform his/her duties, any of the acting spokespersons shall be able to speak publicly on behalf of the spokesperson, provided that the order of authority is established to avoid any confusion.

In order to implement the spokesperson system, GIANTPLUS shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information at will.

The company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.

Article 47

In order to keep shareholders and stakeholders fully informed, GIANTPLUS is advised to utilize the convenience of the Internet and set up a website containing the information regarding the Company's finances, operations, and corporate governance. GIANTPLUS also shall be furnish the financial, corporate governance, and other relevant information in English. To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and updated on a timely basis.

Article 48

GIANTPLUS shall hold an investor conference in compliance with the regulations of the TWSE and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE rules.

Section 2 Disclosure of Information on Corporate Governance

Article 49

GIANTPLUS' website shall create and maintain a dedicated section to disclose and update the corporate governance-related information, which will continuously update:

1. Board of Directors: resumes, powers and responsibilities of board members, diversity policy, and board member implementation.
2. Functional committees: including the members' resumes and responsibilities for each functional committee.
3. Corporate governance-related regulations: including the Articles of Incorporation, the Rules of Procedure of the Board of Directors and the Organizational Rules of the Functional Committees.
4. Important information related to corporate governance: including information on establishing a corporate governance officer.

Chapter VI Supplementary Provisions

Article 50

GIANTPLUS shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the Company's own corporate governance mechanisms, so as to enhance their effectiveness.

Article 51

The Principle shall be implemented after obtaining approval by the board of directors; the same shall apply to amendments.

Article 52

The Principles were enacted on December 25, 2014.
The Principles were first amended on March 27, 2017.
The Principles were second amended on March 23, 2021.
The Principles were third amended on March 17, 2022.
The Principles were fourth amended on March 14, 2024.
The Principles were fifth amended on December 18, 2024.

GIANTPLUS TECHNOLOGY CO., LTD.

Sustainable Development Best Practice Principles

Chapter I General Principles

Article 1

The Company promulgates corporate social responsibility principles in accordance with Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies to fulfill the corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development.

Article 2

The Principles apply to the entire operations of the Company and its business group. The Company actively fulfill their sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

Article 3

In promoting sustainable development, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4

To implement sustainable development, the Company are advised to follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of sustainable development information.

Article 5

The Company shall take into consideration the correlation between the development of domestic and international sustainable development principles and corporate core business operations, and the effect of the operation of the Company as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors.

Chapter II Exercising Corporate Governance

Article 6

The Company are advised to follow the Corporate Governance Best Practice Principles, the Ethical Corporate Management and Guidelines for Conduct, and the Code of Ethical Conduct for the Company to establish effective corporate governance frameworks and relevant ethical standards to enhance corporate governance.

Article 7

The directors of a the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in promoting the Company's sustainable development goals:

1. Identifying the Company’s sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making sustainable development the guiding principle of the Company’s operations and development, and ratifying concrete promotional plans for sustainable development initiatives;
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8

On a regular basis, the Company is advised to organize education and training on the implementation of sustainable development promoting, including the promotion of the matters prescribed in Paragraph 2 of the preceding article.

Article 9

The Company shall establish a governance structure for the promotion of sustainable development and set up a dedicated unit for the promotion of sustainable development, which shall be responsible for proposing and implementing sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization and align with the interests of stakeholders.

Article 10

The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the Company, and establish a designated section for stakeholders on the Company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

Chapter III Fostering a Sustainable Environment

Article 11

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

The Company is advised to strive to improve the efficiency of the use of energy and resources and use renewable materials which have a low impact on the environment to improve the sustainability of natural resources.

Article 13

The Company shall establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the Company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Reviewing the environmental sustainability objectives and goals on a regular basis.

Article 14

The Company is advised to establish a dedicated unit or assign dedicated personal for maintaining relevant environment management systems and hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15

The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

Article 16

To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17

The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures.

The Company are advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally acquired electricity, heating, or steam.
3. Other indirect emissions: emissions from the Company's operations that are not indirect emissions from energy sources, but rather from sources owned or controlled by other companies.

The Company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes to minimize the impact of their business operations on climate change.

Chapter IV Preserving Public Welfare

Article 18

The Company shall comply with relevant laws and regulations, fulfill its responsibility to protect human rights and comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities. The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

The Company shall provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company shall organize training on safety and health for their employees on a regular basis.

Article 21

The Company are advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The Company listed companies shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the Company's operations, management and decisions

The Company all respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 22-1

The Company treats consumers or consumer in a fair and reasonable way, including the principle of contractual fairness and integrity, attention and loyalty obligations, truthful advertising, merchandise or service suitability , informing and disclosure, remuneration and performance equity, appeal protection, professionalism of business personnel to protect customer or consumer rights.

Article 23

The Company shall take responsibility for their products and services and take marketing ethics seriously.

Article 24

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulation s and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage their rights or interests.

Article 25

The Company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26

The Company are advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The Company are advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, The Company are advised to assess whether there is any record of a supplier's impact on the environment and society and avoid conducting transactions with those against corporate social responsibility policy. When the Company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company are advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Article 27-1

The Company is encouraged to continuously allocate resources to cultural and artistic activities or the cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, corporate volunteer technical services, or other forms of support, in order to promote cultural development.

Chapter V Enhancing Disclosure of Sustainable Development Information

Article 28

The Company shall disclose information according to relevant laws, regulations and the sustainable development for the Company and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency.

Relevant information relating to sustainable development which the Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the sustainable development initiatives established by the Company, and performance promotion.
4. Major stakeholders and their concerns.
5. Other information relating to sustainable development.

Article 29

The Company shall adopt internationally widely recognized standards or guidelines when producing sustainable development reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter VI Supplementary Provisions

Article 30

The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to enhance the effectiveness of promoting sustainable development.

Article 31

The Principle and any amendments hereto are approved by Audit Committee and shall be implemented after adoption by resolution of the board of directors and reported to the shareholders meeting.

Article 32

The Principles were enacted on December 25, 2014.
The Principles were first amended on March 27, 2017.
The Principles were second amended on March 23, 2021.
The Principles were third amended on March 17, 2022.
The Principles were fourth amended on March 12, 2025.

GIANTPLUS TECHNOLOGY CO., LTD.

Procedures for Ethical Management and Guidelines for Conduct

Article 1

The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies with a view to providing all personnel of the Company with clear directions for the performance of their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of this Corporation, any incorporated foundation in which this Company's accumulated contributions, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company.

Article 2

For the purposes of these Procedures and Guidelines, the term "personnel of this Corporation" refers to any director, managerial officer, employee, mandatary or person having substantial control, of the Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of the Company through a third party will be presumed to be an act by the personnel of the Company.

Article 3

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of the Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

Article 4

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

Article 5

The Company shall designate the administrative management service as the solely responsible unit (hereinafter, "responsible unit") and in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation and submit regular reports to the board of directors at least once a year.

Article 6 (Prohibition of unreasonable gifts, hospitality or accepting improper benefits)

The Company absolutely prohibits the employees of the Company from requesting any gift, preferential or special treatment, including business or customs, directly or indirectly to suppliers, distributors or customers who have business dealings with the Company or seek to trade with the Company, including any compliments, discounts or other forms of hospitality. All employees of the Company are prohibited from accepting gifts or offers from any supplier, distributor or customer. However, souvenirs or promotional gifts with a value of no more than NT$3,000 or the Company's souvenir with custom-printed logo are not prohibited as required by local customs and customs. Other items or cash shall be rejected in a polite manner stating the Company policy. If it is not possible to reject it, the item must be handed over to the Human Resources Department for proper disposal. The employees of the Company shall not accept the prizes or gifts from any related suppliers during the Company's celebration and networking activities.

The employees of the Company are strictly forbidden to accept the hospitality provided by the supplier, dealer or customer during any journey except during business travel and when approved by the Company.

The employees of the Company shall not borrow money from the Company’s supplier, dealer, customer, or engage in any leasing with or without consideration or engage in any borrowing.

Article 7 (Prohibition of illegal political contributions)

The employees of the Company directly or indirectly provide donations to political parties or organizations or individuals of political activities, which shall comply with the political contribution law and relevant internal operating procedures of the Company, and shall not be used for commercial interests or trading advantages.

Article 8 (Prohibition of improper charitable donations or sponsorships)

The employees of the Company shall comply with relevant laws and internal procedures when making charitable donations or sponsorships, and shall not engaged in any disguised form of bribery.

Article 9 (Prohibition of infringement of business secrets, trademarks, patents, copyrights and other intellectual property rights)

The employees of the Company shall abide by the relevant regulations of intellectual property, the procedures of internal operating and contractual provisions; shall not use, leak, dispose of damage or otherwise infringe intellectual property rights without the consent of the owner of intellectual property rights.

Article 10 (Prohibition of unfair competition)
The employees of the Company shall engage in business activities in accordance with relevant competition regulations, and may not rigid prices, manipulate bids, limit production and quotas, or share or segment markets by assigning customers, suppliers, operating areas or business types.

Article 11 (Prevent products or services from harming stakeholders)

The employees of the Company shall follow the relevant laws and international standards in the research and development, procurement, manufacturing, supply or sales of products and services to ensure the information transparency and security of products and services, and to develop and disclose their consumers or other stakeholder protection policies and implement them in operational activities to prevent products or services from directly or indirectly harming the rights, health and safety of consumers or other interested parties. In the event that it is true that the goods and services are harmful to the safety and health of consumers or other interested parties, in principle, the batch of products should be recycled or their services should be stopped.

Article 12

The directors of the Company shall be highly self-disciplined. When the directors themselves or their legal persons have a stake in the resolutions set out by the board of directors, which may be harmful to the interests of the Company, they may express their opinions and answer questions but not participate in discussions and voting, and they shall recuse themselves from the discussions and voting and no other directors may be allowed to act as a proxy to exercise their voting rights. Directors should also be self-disciplined and do not support each other inappropriately.

When the employees of the Company find themselves, or the legal entity then present, in conflict of interest with the Company, when performing their business, or they may cause themselves, spouse, parents, children or their interested parties to obtain illegitimate interests, the related matters shall be reported to the direct supervisor and the Company's special unit, and the direct supervisor shall provide appropriate guidance.

The employees of the Company may not use resources of Company except for commercial activities of the Company, and may not affect work performance due to participation in other business activities.

Article 13（Avoidance of conflict of interest）

The employees of the Company may not use their position or influence in the Company to obtain illegitimate benefits for themselves, their spouses, parents, children or anyone else.

Article 14

The Company shall set up a special unit dealing with trade secrets, responsible for formulating and implementing the management, preservation and confidentiality procedures of the Company's trade secrets, and shall regularly review the implementation results to ensure that its operating procedures are still effective.

Article 15

The employees of the Company shall strictly abide by the relevant operational rules of trade secrets of the Company, and shall not disclose trade secrets of the Company to others, and may not inquire or collect the business secrets of non-job-related companies.

Article 16

The employees of the Company shall abide by the Securities Exchange Act and shall not engage in insider trading using the undisclosed information they know, nor disclose it to others to prevent others from using the such information to engage in insider trading.

Article 17

Other institutions or personnel involved in the merger, division, acquisition and share transfer, important memorandum, strategic alliance, other business cooperation plan or important contract of the Company shall sign a confidentiality agreement with the Company and commit to not disclosing the trade secret of the Company or other material information n they are aware of to others and may not use the information without obtaining consent from the Company.

Article 18

The Company discloses its integrity management policies on internal regulations, annual reports, company websites or other publications, and declares at appropriate time in product announcements, corporate briefings to make its suppliers, customers or other business-related institutions and personnel can clearly understand its integrity management philosophy and norms.

Article 19

Before establishing a business relationship with others, the Company shall first assess the legality, integrity management policies of agents, suppliers, customers or other business contacts, and whether there have been records of dishonesty to ensure that its business operations are fair, transparent and does not require, offer or accept bribes.

When conducting the assessment of the preceding paragraph, the Company shall adopt an appropriate procedure to examine the following matters to understand the status of business partner’s integrity management:

1. The country, location, organization structure, operating policy and payment location of the company
2. Whether the company has a policy of integrity management in place and its implementation
3. Whether the location where the company operates in is a country with high risk of corruption
4. Whether the business the company engages in is a high-risk industry
5. The long-term operating status and goodwill of the company
6. Consult their business partners for their opinions on the company
7. Enquire whether the company was ever recorded acts of dishonesty, such as bribery or illegal political contributions.

Article 20

In the course of engaging in business conduct, the employees of the Company shall explain to the transaction counterparty the Company's integrity management policies and related regulations, and expressly refuse to provide, promise, demand or accept any form of improper benefits, including rebates and commissions, directly or indirectly, facilitating payments or providing or receiving undue benefits through other channels.

Article 21

The employees of the Company should avoid engaging in commercial transactions with agents, suppliers, customers or other business partners who operate in bad faith. If they find any business dealings or untrustworthy partners, they shall immediately terminate business relationship with them and list them as rejected business partners to implement integrity management policy of the Company.

Article 22

When the Company signs a contract with others, it shall fully understand the other party's integrity management status, and incorporate the integrity management into the contract terms. At least the following items shall be clearly stated in the contract:

1. Any party who learns that a person has violated the contractual terms of prohibition of commission, kickback or other benefits shall promptly inform the other party of the person’s identity, the manner of the offer, promise, request or receipt, amount, or other benefits, and provide relevant evidence and cooperate with other parties for investigation.

2. In the event any party is involved in an act of dishonesty in a business activity, the other party may terminate the contract at any time unconditionally.

3. Setting clear and reasonable payment terms, including payment location, method, and relevant tax regulations to be complied with.

Article 23

When the Company discovers or receives reports of acts of dishonesty involving the employees of the Company, it shall promptly ascertain the relevant facts. If it is confirmed that there is a violation of relevant laws or the Company's integrity management policies and regulations, the person committing such act shall be immediately requested to discontinue such action. The Company will render appropriate disciplinary actions, and when necessary, claim damages to safeguard the Company's reputation and interests through legal proceedings.

The Company shall instruct the relevant units to carry out an assessment for the relevant internal control systems and operating procedures’ the dishonest acts occurred and propose improvement measures to prevent the recurrence of the same acts.

The Company's dedicated unit shall report to the Board of Directors the dishonest acts, its handling method, and subsequent assessment and improvement measures.

Article 24

When the employees of the Company find a person commits act of dishonesty against the Company, if the act is illegal, the Company shall notify the judicial and prosecutorial organs of the relevant facts. If a government entity or officer is involved, the Company shall notify the government's integrity administration.

Article 25

The Company shall incorporate integrity management into employee performance appraisal and human resources policies, and establish a clear and effective reward and punishment and appeal system.

In the event any employee of the Company commits material violation of integrity, such employee shall be dismissed according to relevant laws or regulations.

The Company shall disclose information such as the title and name of the person committing a violation, date of violation, violation fact and handling of the breach of integrity on the internal website.

Article 26

The Procedures and Guidelines and any amendments hereto are approved by the Audit Committee and shall be implemented after adoption by resolution of the board of directors and reported to the shareholders meeting.

Article 27

The Procedures were established on December 24, 2012, first amended on March 6, 2014, second amended on March 20, 2015, and third amended on March 19, 2020.

Giantplus Technology Co., Ltd.

Code of Ethical Conduct

Article 1 (Purpose and Basis)

This Code is established to guide the conduct of the personnel of the Company and its subsidiaries in accordance with ethical standards, and to inform stakeholders of the ethical principles that employees must adhere to in the performance of their duties.

Article 2 (Scope of Application)

The personnel referred to in this Code include the directors and managerial officers (as defined under the Securities and Exchange Act) of the Company and its subsidiaries.

Article 3 (Principle of Integrity and Honesty)

Directors and managerial officers shall perform their duties with a proactive and responsible attitude, avoid self-centered behavior, emphasize teamwork, and strictly adhere to the principle of integrity and honesty.

Article 4 (Prevention of Conflicts of Interest)

Directors and managerial officers shall handle company affairs objectively and efficiently, and shall not use their positions in the company to obtain improper benefits for themselves, their spouses, or relatives within the second degree of kinship.

If the affiliates of the aforementioned individuals engage in loan transactions, guarantees, significant asset transactions, or purchase/sale dealings with the Company or its subsidiaries, the related directors or managerial officers shall proactively disclose any potential conflicts of interest to the Company.

Article 5 (Prohibition of Self-Dealing)

Directors and managerial officers shall not:

1. Intend to or obtain personal gain through the use of company property, information, or by leveraging their position.

2. Engage in competition with the Company; however, this does not apply to situations where competition by directors has been approved by the shareholders' meeting or competition by managerial officers has been approved by the board of directors.

When the Company has profit opportunities, directors and managerial officers have a duty to help the Company or its subsidiaries obtain legitimate and lawful benefits.

Article 6 (Confidentiality Obligations)

Directors and managerial officers shall maintain the confidentiality of information related to the Company or its customers/suppliers, unless disclosure is authorized or legally required. Confidential information includes any non-public information that, if disclosed or used by competitors, may cause harm to the Company, its subsidiaries, or its clients.

Article 7 (Fair Dealing)

Directors and managerial officers shall treat suppliers, customers, competitors, and employees fairly. They shall not gain improper benefits through manipulation, concealment, misuse of information acquired through their position, false representation of material facts, or any other unfair transaction practices.

While performing their duties, directors and managerial officers shall not, for the benefit of themselves, the Company, or any third party, solicit, promise, deliver, or accept any form of gifts, entertainment, rebates, bribes, or other improper benefits. Exceptions may be made for gifts or entertainment that are customary in social etiquette or permitted by company policies.

Article 8 (Proper Protection and Use of Company Assets)

Directors and managerial officers are responsible for protecting company assets and ensuring that such assets are used efficiently, lawfully, and solely for business purposes.

Article 9 (Compliance with Laws and Regulations)

Directors and managerial officers shall comply with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations, and shall actively promote awareness of ethical conduct.

The Company and its subsidiaries shall encourage employees to report any suspected or discovered violations of laws, regulations, or this Code of Ethical Conduct to the board of directors, managerial officers, internal audit supervisor, or other appropriate personnel, providing sufficient information to allow the Company to handle the matter appropriately.

The Company shall also establish a clear whistleblowing system that allows for anonymous reporting and ensures employees are aware of it. Full efforts shall be made to protect whistleblowers from retaliation.

Article 10 (Disciplinary Actions and Remedies)

If any personnel subject to this Code are found to have violated it, the Company shall impose disciplinary actions in accordance with applicable laws and the Company’s employee regulations.

Any person subject to disciplinary action for violating this Code may appeal or seek remedies in accordance with the applicable grievance procedures.

Article 11 (Procedure for Granting Waivers)

Any waiver of this Code shall only be granted by the Board of Directors. The details of such waiver — including the name and title of the individual granted the waiver, the date of the board resolution, any objections or reservations from independent directors, the duration of the waiver, and the reasons and principles behind the decision — shall be promptly disclosed to the Company's shareholders and other parties as required by law and the listing rules of the Taiwan Stock Exchange.

Any request for waiver or review shall be submitted to the Board of Directors.

Article 12 (Disclosure Method)

This Code of Ethical Conduct shall be disclosed on the Company's website, annual reports, public prospectuses, and the Market Observation Post System (MOPS). Any amendments shall be disclosed in the same manner.

Article 13

This Code of Ethical Conduct shall be implemented upon approval by the Board of Directors after the consent of the Audit Committee, and shall be submitted to the shareholders' meeting. Any amendments shall follow the same procedure.

Article 14

This Code of Ethical Conduct was established on December 24, 2012. The first amendment was made on March 6, 2014; the second amendment on March 17, 2016; and the third amendment on March 23, 2021.

GIANTPLUS TECHNOLOGY CO., LTD.

Person in Charge: TAMURA Takayuki