

Code: 8105



**GIANTPLUS TECHNOLOGY CO., LTD.**

**2026 ANNUAL GENERAL  
SHAREHOLDERS' MEETING  
MEETING HANDBOOK**

Date: June 25, 2026

Location: No.13, Industrial Rd., Lu-Chu Li, Tofen, Miaoli, Taiwan, R.O.C. (Tofen Factory)

(The English translation is prepared in accordance with the Chinese version and is for reference purpose only. If there is any inconsistency between the Chinese version and this translation, the Chinese version shall prevail.)

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**2026 Annual General Shareholders' Meeting**

Meeting Agenda

- I. Method of Convening the Meeting: physical shareholders' meeting
- II. Time: 9:00 a.m., June 25, 2026 (Thursday)
- III. Place: No.13, Industrial Rd., Lu-Chu Li, Tofen, Miaoli, Taiwan, R.O.C. (Tofen Factory)
- IV. Chairman: TAMURA Takayuki, Chairman of the Board of Directors
- V. Chairman Remarks
- VI. Management Presentation (Company Reports)
  - (1) 2025 Business Report
  - (2) 2025 Audit Committee's Review Report
  - (3) Report on Actual Sales Transactions with Related Party TOPPAN Inc. for 2025
- VII. Proposals
  - (1) Adoption of the 2025 Business Report and Financial Statements
  - (2) Adoption of the Proposal for the Offset of Losses for 2025
- VIII. Discussion
  - (1) Amendment to the Operational procedures for Acquisition and Disposal of Assets
  - (2) Amendment to the Operational Procedures for Endorsements and Guarantees
  - (3) Proposal for the Removal of Director LU, HSIN-CHEN (Proposal by Shareholders Holding 1%)
- IX. Questions and Motions
- X. Adjournment

## **I. Management Presentation (Company Reports)**

(1) 2025 Business Report

Explanation: The Business Report is attached hereto as Attachment 1 (Please refer to pages 6-7 for details).

(2) 2025 Audit Committee's Review Report

Explanation: The Report by Audit Committee is attached hereto as Attachment 2 (Please refer to page 8 for details).

(3) Report on Actual Sales Transactions with Related Party TOPPAN Inc. for 2025

Explanation: In accordance with Article 6-1 of the "Rules Governing Financial and Business Matters Between this Corporation and its Related Parties", the estimated total annual sales transaction amount with related party TOPPAN Inc. is expected to reach 5% of the Company's most recent consolidated net revenue:

1. Transaction amount: The actual sales transaction amount in 2025 was NT\$700,574 thousand, accounting for 8.15% of the consolidated net operating income in 2025.
2. Trading conditions: Monthly settlement in 45 days, not significantly different from general customer settings.
3. The transaction price calculation principle approved by the board of directors is used as the basis for judging the maximum limit profit rate and the overall average gross profit rate of the company is used as the basis for judging the quotation.
4. Transactions Exceeding the Annual Transaction Amount Limit Approved by the Board of Directors:

In 2025, the actual transaction amount of sales to related party TOPPAN Inc. totaled NTD 700,574 thousand, exceeding the approved estimated transaction amount limit of NTD 600,000 thousand.

The excess amount of NTD 156,918 thousand arose from transactions handled through TOPPAN Inc. following the bankruptcy of Funai announced at the end of 2024, as end customers of Funai continued to place orders, which were processed through TOPPAN Inc. commencing in 2025.

## II. Proposals

- (1) Adoption of the 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanation:

1. The Company's 2025 Financial Statements were audited by independent auditors, Hsueh Chun-Ming and Spencer Yao of Deloitte & Touche, reviewed by the Company's Audit Committee and approved in the board meeting on March 13, 2026.
2. 2025 Business Report, Independent Auditors' Report and Financial Statements are attached hereto as Attachment 1 (Please refer to pages 6-7 for details) and Attachment 3 to 4 (Please refer to pages 9-24 for details).

Resolution:

- (2) Adoption of the Proposal for the Offset of Losses for 2025 (Proposed by the Board of Directors)

Explanation: The Company's statement for the offset of losses for 2025, as approved by the Board of Directors on March 13, 2026, is as follows:

Unit: NT\$

Items	Amount
Beginning Balance of Undistributed Earnings of 2025	843,171,462
2025 Net Loss After Tax	(131,541,231)
Re-Measurement of Net Defined Benefit Plans	2,044,345
Appropriation of 10% to Legal Reserve	0
Appropriation to Special Reserve as a Deduction from Equity	(13,001,347)
Undistributed Earnings of 2025	700,673,229

Chairman:

General Manager:

Accounting Supervisor:

Resolution:

### III. Discussion

- (1) Amendment to the Operational procedures for Acquisition and Disposal of Assets (Proposed by the Board of Directors)

Explanation: Pursuant to the letter No. 1140383333 issued by the Financial Supervisory Commission, and in consideration that the acquisition or disposal of equipment for business use by public companies constitutes normal operating activities, as well as the need for public companies to manage funds through investments in fixed-income bonds to enhance cash yield, and based on materiality considerations for information disclosure, the announcement and reporting thresholds applicable to companies with paid-in capital of NT\$50 billion or more engaging in transactions with non-related parties have been relaxed. Accordingly, the Procedures have been amended. Please refer to Attachment 5 for the comparison table of amendments (Please refer to pages 25 to 28).

Resolution:

- (2) Amendment to the Operational Procedures for Endorsements and Guarantees (Proposed by the Board of Directors)

Explanation: The “Operational Procedures for Endorsements and Guarantees” are proposed to be amended in line with the Company’s operating practices. Please refer to Attachment 6 (page 29).

Resolution:

- (3) Proposal for the Removal of Director LU, HSIN-CHEN (Proposal by Shareholders Holding 1%) (Proposed by the Board of Directors)

Explanation: Pursuant to Article 172-1 of the Company Act, the Company received a shareholder proposal from shareholder account No. 0183143 on April 27, 2026. The Board of Directors reviewed the content of the proposal at its meeting held on May 11, 2026 and determined that the proposal met the requirements for inclusion as an item on the agenda of the shareholders’ meeting. The proposal is hereby submitted for discussion.

Proposal: Proposal for the Removal of Director LU HSIN-CHEN.

The content of the shareholder proposal is as follows:

Subject: In order to strengthen the Company's internal control and operational transparency, reduce potential legal risks in management and operations, and safeguard the interests of all shareholders, it is proposed to remove Director LU HSIN-CHEN from office. The reasons are as follows:

1. According to Judgment No. 17 of the Jin-Zhong-Su (Major Financial Crime) Category for the year 2021 issued by the Judicial Yuan, as well as reports by the Central News Agency, the spouse of Director Lu, Mr. LIN, YUNG-JEN, was involved in a major financial criminal case (the CHENG MEI MATERIALS embezzlement case). Considering the close relationship between a director and the director's spouse, and in order to avoid unnecessary public concern regarding the Company's integrity and corporate image, a higher standard of corporate governance shall be applied.
2. In addition, the Company's financial statements for the third quarter of 2025 disclose related-party transactions between the Company and Mr. LIN, YUNG-JEN. Whether the nature and necessity of such transactions were required for the Company's operations, and whether they may have been facilitated due to Director LU's position as a member of the Board of Directors, could give rise to corporate governance concerns.
3. Accordingly, it is proposed to remove Director LU HSIN-CHEN from office.

Resolution:

#### **IV. Extraordinary Motion**

#### **V. Adjournment**

## **Attachment 1: 2025 Business Report**

### **Business Report**

In 2025, global economic activity and end-market consumption were affected by uncertainties arising from exchange rate fluctuations and the reciprocal tariff measures between Taiwan and the United States. Leveraging its long-established customer base and well-positioned product portfolio, Giantplus maintained stable overall operations. Revenue for 2025 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 to strengthen its competitiveness.

#### **Automotive Applications:**

Leveraging its low-volume, high-mix production advantage, the Company has focused on developing differentiated product offerings. Circular display module knobs have been adopted to replace traditional button-based controls, with applications including front-end HVAC control interfaces and passenger seat armrest display modules in high-end European vehicles. The Company is also expanding collaboration with strategic customers in the development of irregular-shaped rearview mirror displays.

#### **Industrial Control and Non-Consumer Application:**

In line with the product development roadmap of strategic brand customers, the Company is developing integrated functional architectures for wearable panel and module displays, while optimizing power consumption and outdoor display performance, and securing customer development projects. In the medical segment, the Company has obtained orders for customized display modules from a leading global manufacturer of sleep apnea devices, and the products are currently undergoing customer sample validation.

#### **Non-Display Applications:**

Through three years of technical collaboration with an overseas start-up, the Company successfully developed flexible backplane manufacturing processes and achieved the world's first mass production in e-paper applications for a well-known U.S.-based cryptocurrency hardware wallet provider.

In terms of cash flows, net cash inflows from operating activities in 2025 increased by NT\$169 million compared with the previous 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 previous year. As of the end of 2025, the consolidated cash balance amounted to NT\$2.31 billion. At the current scale of operations, Giantplus maintains a relatively strong liquidity position.

In terms of 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%. Operating loss amounted to NT\$156 million, while net loss after tax for the year was NT\$132 million. Net value per share was NT\$17.75.

In terms of research and development, the Company has introduced AI-enabled management tools to enhance cross-functional collaboration, shorten product lead times, and pursue the development of new high-margin projects and niche market opportunities. At the same time, efforts have been made to strengthen supply chain bargaining power and promote flexible, cost-efficient solutions, while actively expanding into medical and AI-related markets to meet diverse customer needs. Looking ahead to 2026, the Company will continue to closely monitor market dynamics and tariff developments. In addition to strengthening its outdoor display product lines and optimizing cost structures for order acquisition, the Company will accelerate the development of new flexible technologies and applications. R&D resources will be further concentrated on high value-added products and the expansion into Non-Display segments to mitigate the impact of industry cyclicity. By leveraging the advantages of small- and medium-generation panel production in low-volume, high-mix manufacturing, Giantplus aims to strengthen its competitive positioning and achieve sustainable profitability.

Chairman:

General Manager:

Accounting Supervisor:

## **Attachment 2: 2025 Audit Committee's Review Report**

### **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements and proposal for the offset of losses. The Financial Statements have been audited by Deloitte & Touche, CPAs HSUEH CHUN-MIN and Spencer Yao. The 2025 Business Report, Financial Statements, and proposal for the offset of losses have been reviewed the Audit Committee of the Company, and were deemed appropriate. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report. Please review.

Giantplus Technology Co., Ltd.

Chairman of the Audit Committee: CHING-WEN LIAO

On the date of March 13, 2026

## **Attachment 3: Parent Company Only Financial Statements**

### **Independent Auditors' Report**

To the Board of Directors of Giantplus Technology Co., Ltd.:

#### **Opinion**

We have audited the consolidated financial statements of Giantplus Technology Co., Ltd. and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2025, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2025, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters for the Company’s consolidated financial statements for the year ended December 31, 2025 are summarized as follows:

## The Occurrence of Sales Revenue

### Description of Key Audit Matter

The Company's revenue for the year ended December 31, 2025 decreased compared with the year ended December 31, 2024. However, revenue from certain major customers increased significantly, and the related days outstanding were relatively long. In view of the inherent higher risk associated with revenue recognition and the possibility that management may have pressure to achieve expected financial targets, we identified the occurrence of sales revenue from major customers that met these indicators as a key audit matter. For the accounting policies and related disclosures regarding revenue recognition, please refer to Notes 4 and 21 to the consolidated financial statements.

### How The Matter Was Addressed in Our Audit

We performed the following key audit procedures on the aforementioned sales revenue from the major customers:

1. Internal control procedures related to sales transactions

We obtained an understanding of the Company's internal control system and procedures related to sales transactions. Based on such understanding, we designed and performed internal control testing procedures to evaluate and test whether the sales-related internal controls operated effectively in response to the risks associated with these customers.

2. Substantive testing of the occurrence of sales revenue

We selected samples of sales revenue to the major customers from the sales ledger and examined supporting documents, including sales orders, bills of lading/ proof of delivery (signed delivery documents), sales invoices, and evidence of collection, to verify the occurrence of the related sales revenue.

3. Analytical procedures

We performed analytical procedures by comparing the current year's revenue and accounts receivable turnover days with those of the prior year and with the customers' credit terms, and assessed the reasonableness of the variances.

## **Other Matter**

The consolidated and parent-company-only financial statements of the Company as of and for the year ended December 31, 2024 were audited by other auditors, whose audit report dated March 12, 2025 expressed an unqualified opinion.

The Company has prepared its parent-company-only financial statements as of and for the year ended December 31, 2025, on which we have issued an unqualified opinion. These financial statements are provided solely for informational purposes.

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

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

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

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

## **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

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

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

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

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

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

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

Deloitte & Touche

CPA Hsueh Chun-Ming

CPA Spencer Yao

FSC Approved Document Reference No.  
Financial Supervisory Commission Review  
Letter No. 1090358185

FSC Approved Document Reference No.  
Financial Supervisory Commission Review  
Letter No. 1010028123

March 13, 2026

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**Balance Sheets**  
**December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	December 31, 2025		December 31, 2024		
	Amount	%	Amount	%	
<b>Assets</b>					
<b>Current assets:</b>					
1100	Cash and cash equivalents (note 4 and 6)	\$2,046,495	15	\$1,930,684	13
1136	Financial assets measured at amortized cost (notes 4, 8 and 29)	28,071	-	-	-
1150	Note receivables (note 4 and 9)	105	-	-	-
1170	Account receivables, net (note 4, 9 and 21)	1,283,666	9	1,446,159	10
1180	Account receivables --- related parties (note 4, 9, 21 and 28)	134,766	1	127,616	1
1200	Other receivables (note 4, 9 and 28)	59,451	-	91,746	-
1220	Current income tax assets (Notes 4 and 23)	3,973	-	10,262	-
130X	Inventories (Note 4 and 10)	1,199,146	9	1,290,649	9
1410	Prepayments (Note 15)	86,029	1	116,806	1
1470	Other current assets (Notes 15 and 28)	20,918	-	40,074	-
11XX	<b>Total current assets</b>	<u>4,862,620</u>	<u>35</u>	<u>5,053,996</u>	<u>34</u>
<b>Non-current assets:</b>					
1517	Financial assets measured at fair value through other comprehensive income - non-current	3,997,821	29	4,308,758	30
1550	Investments accounted for using the equity method (Notes 4, and 11)	4,657,839	33	4,814,078	33
1600	Property, plant and equipment (Notes 4, 12, 28 and 29)	3,373	-	1,453	-
1755	Right-of-use assets (Notes 4 and 13)	293,536	2	340,928	2
1780	Intangible assets (Notes 4 and 14)	171,312	1	135,043	1
1990	Other non-current assets (Notes 4, 15, 19, 28 and 29)	9,123,881	65	9,600,260	66
	<b>Total non-current assets</b>	<u>\$ 13,986,501</u>	<u>100</u>	<u>\$ 14,654,256</u>	<u>100</u>
	<b>Total assets</b>				
<b>Liabilities and Equity</b>					
<b>Current liabilities:</b>					
2120	Financial liability at fair value through profit or loss-current (Note 4 and 7)	\$888	-	\$ -	-
2130	Contract liability (notes 4, 21 & 28)	313,391	2	94,772	1
2170	Account payables	1,121,244	8	1,208,106	8
2180	Account payables to related parties (note 28)	1,018,837	7	1,003,586	7
2200	Other payables (note 17)	710,102	5	831,349	6
2220	Other payables- related parties (note 28)	2,419,339	17	2,660,908	18
2230	Current tax liabilities (note 4 and 23)	-	-	7,886	-
2250	Current Provision (note 4 and 18)	99,208	1	79,216	1
2280	Current lease liabilities (note 4 and 13)	1,494	-	760	-
2322	Long-term borrowings, current portion (note 4,16 and 29)	192,634	2	274,301	2
2399	Other current liabilities (notes 17)	41,837	-	40,832	-
21XX	<b>Total current liabilities</b>	<u>5,918,974</u>	<u>42</u>	<u>6,201,716</u>	<u>43</u>
<b>Non-Current liabilities:</b>					
2540	Long-term borrowings (note 4,16 and 29)	55,484	-	248,118	2
2550	Non-current provisions (note 4 and 18)	95,238	1	95,238	1
2580	Non-current lease liabilities (note 4 and 13)	1,910	-	714	-
2600	Other non-current liabilities (note 17)	76,879	1	127,956	1
	<b>Total non-current liabilities</b>	<u>229,511</u>	<u>2</u>	<u>472,026</u>	<u>3</u>
2XXX	<b>Total liabilities</b>	<u>6,148,485</u>	<u>44</u>	<u>6,673,742</u>	<u>46</u>
<b>Equity attributable to owners of parent (note 20):</b>					
3110	Ordinary shares	4,415,449	32	4,415,449	30
3200	Capital surplus	2,618,982	19	2,618,982	18
	Retained earnings:				
3310	Legal reserve	102,912	1	95,331	1
3320	Special reserve	59,085	-	89,686	1
3350	Unappropriated retained earnings	713,675	5	820,152	5
3300	Retained Earnings	875,672	6	1,005,169	7
3400	Other equity interest:	(72,087)	(1)	(59,086)	(1)
3XXX	<b>Total equity</b>	<u>7,838,016</u>	<u>56</u>	<u>7,980,514</u>	<u>54</u>
	<b>Total liabilities and equity</b>	<u>\$13,986,501</u>	<u>100</u>	<u>\$14,654,256</u>	<u>100</u>

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

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**Statements of Comprehensive Income**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (note 4, 21 and 28)</b>	\$8,574,375	100	\$8,698,945	100
5000 <b>Operating costs (notes 10, 22 and 28)</b>	(8,188,845)	(96)	(8,458,282)	(97)
5900 <b>Gross profit from operations</b>	385,530	4	240,663	3
5910     Unrealized profit from sales (note 4)	(7)	-	(664)	-
5920     Realized losses from sales (note 4)	664	-	7,241	-
<b>Gross profit, net</b>	386,187	4	247,240	3
<b>Operating expenses (note 9, 22 and 28) :</b>				
6100     Selling expenses	(182,355)	(2)	(207,025)	(3)
6200     Administrative expenses	(225,935)	(3)	(231,081)	(3)
6300     Research and development expenses	(184,925)	(2)	(184,311)	(2)
6450     Expected credit losses (gains)	(3,608)	-	(29,263)	-
<b>Total operating expenses</b>	(596,823)	(7)	(651,680)	(8)
<b>Net operating income</b>	(210,636)	(3)	(404,440)	(5)
<b>Non-operating income and expenses: (note 4, 9, 22 and 28)</b>				
7100     Interest income	29,455	-	32,996	-
7010     Other income	212,618	2	353,129	4
7020     Other losses	(27,210)	-	(221,614)	(2)
7050     Finance costs	(107,139)	(1)	(135,435)	(1)
7070     Share of loss of subsidiaries, associates and joint ventures accounted for using equity method	(28,536)	-	452,594	5
Expected credit reversal losses	3,857	-	(6,459)	-
7055 <b>Total non-operating income and expenses</b>	83,045	1	475,211	6
<b>Profit before tax</b>	(127,591)	(2)	70,771	1
7950 <b>Less: Tax expense (note 4, 23)</b>	(3,950)	-	(3,654)	-
<b>Profit</b>	(131,541)	(2)	67,117	1
<b>Other comprehensive income:</b>				
<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>				
8311     Remeasurements of defined benefit plans (note 4, 19, 20)	2,044	-	8,698	-
<b>Components of other comprehensive income that will be reclassified to profit or loss</b>				
8361     Exchange differences on translation of foreign financial statements	(13,001)	-	30,601	-
8300     Other comprehensive income	(10,957)	-	39,299	-
8500 <b>Comprehensive income</b>	\$(142,498)	(2)	\$106,416	1
<b>Earnings per share (note 24))</b>				
9750 <b>Basic earnings per share (NT dollars)</b>	\$ (0.3)		\$ 0.15	
9850 <b>Diluted earnings per share (NT dollars)</b>	\$ (0.3)		\$ 0.15	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**Statements of Changes in Equity**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

		Share capital		Retained earnings			Other equity interest		
		Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total equity
A1	Balance at January 1, 2024	\$4,415,449	\$2,618,982	\$71,836	\$80,104	\$821,569	(\$43,651)	(\$46,036)	\$ 7,918,253
	Appropriation and distribution of retained earnings: (note 20)								
B1	Legal reserve appropriation	-	-	23,495	-	(23,495)	-	-	-
B3	Special reserve appropriated	-	-	-	9,582	(9,582)	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(44,155)	-	-	(44,155)
D1	Profit for the year	-	-	-	-	67,117	-	-	67,117
D3	Other comprehensive income (notes 19 and 20)	-	-	-	-	8,698	30,601	-	39,299
D5	Comprehensive income	-	-	-	-	75,815	30,601	-	106,416
<b>Z1</b>	<b>Balance at December 31, 2024</b>	<b>4,415,449</b>	<b>2,618,982</b>	<b>95,331</b>	<b>89,686</b>	<b>820,152</b>	<b>(13,050)</b>	<b>(46,036)</b>	<b>7,980,514</b>
	Appropriation and distribution of retained earnings: (note 20)								
B1	Legal reserve appropriation	-	-	7,581	-	(7,581)	-	-	-
B3	Special reserve appropriated	-	-	-	(30,601)	30,601	-	-	-
D1	Loss for the year	-	-	-	-	(131,541)	-	-	(131,541)
D3	Other comprehensive income(note 19, 20)	-	-	-	-	2,044	(13,001)	-	(10,957)
D5	Comprehensive income	-	-	-	-	(129,497)	(13,001)	-	(142,498)
<b>Z1</b>	<b>Balance at December 31, 2025</b>	<b>\$ 4,415,449</b>	<b>\$2,618,982</b>	<b>\$102,912</b>	<b>\$59,085</b>	<b>\$713,675</b>	<b>(\$26,051)</b>	<b>(\$46,036)</b>	<b>\$7,838,016</b>

See accompanying notes to parent company only financial statements.

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**Statements of Cash Flows**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

Code		2025	2024
	<b>Cash flows from (used in) operating activities:</b>		
A10000	Profit before tax	(\$127,591)	\$ 70,771
	<b>Adjustments:</b>		
	<b>Adjustments to reconcile profit:</b>		
A20100	Depreciation expense	319,542	299,250
A20200	Amortization expense	51,593	51,142
A20300	Expected credit (gains) losses	(249)	35,722
A20400	Net gains (losses) on financial assets and liabilities at fair value through profit or loss	(101)	7,392
A20900	Interest expense	107,139	135,435
A21200	Interest income	(29,455)	(32,996)
A22400	Share of gain of subsidiaries, associates and joint ventures accounted for using equity method	28,536	(452,594)
A22500	Gain on disposal of property, plant and equipment	(497)	(76)
A23900	Unrealized losses with subsidiaries	7	664
A24000	Realized gains with subsidiaries	(664)	(7,241)
A24100	Unrealized foreign exchange gains	(9,560)	(7,945)
A30000	<b>Changes in operating assets and liabilities:</b>		
A31130	Note receivables	(105)	-
A31150	Account receivables	158,885	(511,396)
A31160	Account receivables due from related parties	(7,150)	(7,339)
A31180	Other receivables	36,152	(15,474)
A31200	Inventories	91,503	262,429
A31230	Prepayments	30,534	(31,672)
A31240	Other current assets	19,156	66,953
A31240	Net defined benefit assets	954	(11,283)
A31240	Financial liabilities at fair value through profit or loss	989	(7,392)
A32125	Contract liabilities	218,619	(59,222)
A32150	Account payables	(86,862)	80,092
A32150	Account payables to related parties	15,251	50,633
A32180	Other payables	(173,110)	37,275
A32190	Other payables to related parties	(3,454)	(9,630)
A32200	Provisions	19,992	46,726
A32230	Other current liabilities	(8,616)	(5,182)
A32240	Net defined benefit liability	-	8,378
A33000	Cash inflow generated from operations	651,438	(6,580)
A33100	Interest received	\$ 29,455	\$ 32,996
A33300	Interest paid	(143,154)	(70,317)
A33500	Income taxes paid	(5,547)	(27,396)
AAAA	<b>Net cash flows from (used in) operating activities</b>	<u>(532,192)</u>	<u>(71,297)</u>
	<b>Cash flows from (used in) investing activities:</b>		
B00040	Acquisition of financial assets measured at amortized cost	(388,071)	-
B00050	Disposal of financial assets measured at amortized cost	360,000	-
B02700	Acquisition of property, plant and equipment	(153,517)	(93,238)
B02800	Disposal of property, plant and equipment	2,492	-
B04500	Acquisition of intangible assets	(2,525)	(97,572)
B06700	Increase in other non-current assets	(39,966)	-
B06800	Decrease in other non-current assets	-	35,503
B07600	Cash dividends received	269,100	-
BBBB	<b>Net cash flows used in investing activities</b>	<u>47,513</u>	<u>(155,307)</u>
	<b>Cash flows from (used in) financing activities:</b>		
C01700	Repayments of long-term borrowings	(274,301)	(274,301)
C03700	Increase in other payables to related parties	-	113,063
C03800	Decrease in other payables to related parties	197,948	-
C04020	Repayments of lease liabilities	(1,251)	(703)
C04300	Increase in other non-current liabilities	46	-
C04400	Decrease in other non-current liabilities	-	(59)
C04500	Cash dividends	-	(44,155)
CCCC	<b>Net cash flows used in financing activities</b>	<u>(473,454)</u>	<u>(206,155)</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	9,560	7,945
EEEE	<b>Net decrease in cash and cash equivalents</b>	115,811	(424,814)
E00100	<b>Cash and cash equivalents at beginning of period</b>	1,930,684	2,355,498
E00200	<b>Cash and cash equivalents at end of period</b>	<u>\$2,046,495</u>	<u>\$ 1,930,684</u>

See accompanying notes to parent company only financial statements.

## **Attachment 4: Consolidated Financial Statements**

### **Independent Auditors' Report**

To the Board of Directors of Giantplus Technology Co., Ltd.:

#### **Opinion**

We have audited the consolidated financial statements of Giantplus Technology Co., Ltd. and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters for the Group's consolidated financial statements for the year ended December 31, 2025 are summarized as follows:

## The Occurrence of Sales Revenue

### Description of Key Audit Matter

The Group's revenue for the year ended December 31, 2025 decreased compared with the year ended December 31, 2024. However, revenue from certain major customers increased significantly, and the related days outstanding were relatively long. In view of the inherent higher risk associated with revenue recognition and the possibility that management may have pressure to achieve expected financial targets, we identified the occurrence of sales revenue from major customers that met the above indicators as a key audit matter. For the accounting policies and related disclosures revenue recognition, please refer to Notes 4 and 21 to the consolidated financial statements.

### How The Matter Was Addressed in Our Audit

We performed the following key audit procedures on the aforementioned sales revenue from the major customers:

1. Internal control procedures related to sales transactions

We obtained an understanding of the Group's internal control system and procedures related to sales transactions. Based on such understanding, we designed and performed internal control testing procedures to evaluate and test whether the sales-related internal controls operated effectively in response to the risks associated with these customers.

2. Substantive testing of the occurrence of sales revenue

We selected samples of sales revenue to the major customers from the sales ledger and examined supporting documents, including sales orders, bills of lading/ proof of delivery (signed delivery documents), sales invoices, and evidence of collection, to verify the occurrence of the related sales revenue.

3. Analytical procedures

We performed analytical procedures by comparing the current year's revenue and accounts receivable turnover days with those of the prior year and with the customers' credit terms, and assessed the reasonableness of the variances.

### **Other Matter**

The consolidated and parent-company-only financial statements of the Group as of and for the year ended December 31, 2024 were audited by other auditors, whose audit report dated March 12, 2025 expressed an unqualified opinion.

The Company has prepared its parent-company-only financial statements as of and for the year ended December 31, 2025, on which we have issued an unqualified opinion. These financial statements are provided solely for informational purposes.

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

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

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

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

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

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

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

Deloitte & Touche

CPA Hsueh Chun-Ming

CPA Spencer Yao

FSC Approved Document Reference No.

Financial Supervisory Commission Review

Letter No. 1090358185

FSC Approved Document Reference No.

Financial Supervisory Commission Review

Letter No. 1010028123

March 13, 2026

**Notes to Readers**

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

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

## GIANTPLUS TECHNOLOGY CO., LTD.AND SUBSIDLARIES

## Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025 <sup>1</sup>		December 31, 2024		
	Amount	%	Amount	%	
<b>Assets</b>					
<b>Current assets:</b>					
1100	Cash and cash equivalents (Note 4 and 6)	\$2,309,837	21	\$ 2,412,110	21
1136	Financial assets at amortized cost -current (Notes 4, 8 and 29)	28,295	-	-	-
1150	Note receivables (note 4 and 9)	105	-	-	-
1170	Account receivables, net (note 4, 9 and 21)	1,283,666	12	1,450,404	13
1180	Account receivables --- related parties (note 4, 9,21 and 28)	134,766	1	127,616	1
1200	Other receivables (note 4, 9 and 28)	58,577	1	87,178	1
1220	Current income tax assets (Notes 4 and 23)	3,973	-	10,262	-
130X	Inventories (Note 4 and 10)	1,243,205	12	1,329,850	12
1410	Prepayments (Note 15)	104,575	1	146,708	1
1479	Other current assets (Notes 15 and 28)	20,918	-	40,074	-
11XX	<b>Total current assets</b>	<u>5,187,917</u>	<u>48</u>	<u>5,604,202</u>	<u>49</u>
<b>Non-current assets:</b>					
1517	Financial assets measured at fair value through other comprehensive income - non-current	-	-	-	-
1535	Financial assets measured at amortized cost - non-current (Notes 4 and 8)	-	-	228	-
1600	Property, plant and equipment (Notes 4, 12, 28 and 29)	5,078,304	47	5,291,596	46
1755	Right-of-use assets (Notes 4 and 13)	38,280	-	38,079	-
1780	Intangible assets (Notes 4 and 14)	294,556	3	342,553	3
1990	Other non-current assets (Notes 4, 15, 19, 28 and 29)	186,514	2	155,397	2
15XX	<b>Total non-current assets</b>	<u>5,597,654</u>	<u>52</u>	<u>5,827,853</u>	<u>51</u>
1XXX	<b>Total assets</b>	<u>\$10,785,571</u>	<u>100</u>	<u>\$11,432,055</u>	<u>100</u>
<b>Liabilities and Equity</b>					
<b>Current liabilities:</b>					
2120	financial liability at fair value through profit or loss-current (Note 4 and 7)	\$888	-	\$-	-
2130	Contract liability (notes 4, 21 and 28)	113,757	1	103,124	1
2170	Account payables	1,249,219	11	1,350,568	12
2180	Account payables - related parties (note 28)	171,016	2	135,277	1
2200	Other payables (note 17,25 and 28)	822,157	8	954,926	8
2230	Current tax liabilities (note 4 and 23)	22,775	-	37,564	-
2250	Provisions - current (Notes 4 and 18)	99,208	1	79,216	1
2280	Lease liabilities - current (Notes 4 and 13)	1,494	-	760	-
2320	Long-term borrowings, current portion (note 4,16 and 29)	192,634	2	274,301	3
2399	Other current liabilities (notes 17)	44,761	-	40,832	-
	<b>Total current liabilities</b>	<u>2,717,909</u>	<u>25</u>	<u>2,976,568</u>	<u>26</u>
<b>Non-Current liabilities:</b>					
2540	Long-term borrowings (Note 4,16 and 29)a	55,484	-	248,118	2
2550	Provisions- non-current (Notes 4 and 28)	95,238	1	95,238	1
2580	Lease liabilities - non-current (Notes 4 and 13)	1,910	-	714	-
2600	Other non-current liabilities (Note 6(1))	77,014	1	130,903	1
25XX	<b>Total non-current liabilities</b>	<u>229,646</u>	<u>2</u>	<u>474,973</u>	<u>4</u>
2XXX	<b>Total liabilities</b>	<u>2,947,555</u>	<u>27</u>	<u>3,451,541</u>	<u>30</u>
<b>Equity attributable to owners of parent (Note 6(n)):</b>					
3110	Ordinary shares	4,415,449	41	4,415,449	39
3200	Capital surplus	2,618,982	24	2,618,982	23
Retained earnings:					
3310	Legal reserve	102,912	1	95,331	1
3320	Special reserve	59,085	-	89,686	1
3350	Unappropriated retained earnings	713,675	7	820,152	7
3300	Total retained earnings	<u>875,672</u>	<u>8</u>	<u>1,005,169</u>	<u>9</u>
3400	Other equity interest:	(72,087)	-	(59,086)	(1)
31XX	<b>Total equity attributable to owners of the Company</b>	<u>7,838,016</u>	<u>73</u>	<u>7,980,514</u>	<u>70</u>
3XXX	<b>Total equity</b>	<u>7,838,016</u>	<u>73</u>	<u>7,980,514</u>	<u>70</u>
	<b>Total liabilities and equity</b>	<u>\$13,986,501</u>	<u>100</u>	<u>\$14,654,256</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Comprehensive Income**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (Notes 4, 21 and 28)</b>	\$ 8,595,510	100	\$8,767,126	100
5000 <b>Operating costs (Notes 10, 22 and 28)</b>	(8,084,467)	94	(8,319,398)	95
5900 <b>Gross profit from operations</b>	511,043	6	447,728	5
<b>Operating expenses: (Notes 9, 22 and 28)</b>				
6100 Selling expenses	(185,273)	(2)	(210,327)	(3)
6200 Administrative expenses	(293,424)	(4)	(293,786)	(3)
6300 Research and development expenses	(184,924)	(2)	(184,306)	(2)
6450 Expected credit losses (gains) (note6(c))	(3,608)	-	(29,263)	(-)
6000 <b>Total operating expenses</b>	(667,229)	(8)	(717,682)	(8)
6900 <b>Net operating loss</b>	(156,186)	(2)	(269,954)	(3)
<b>Non-operating income and expenses (Notes 4, 9, 22 and 28):</b>				
7100 Interest income	42,003	1	49,963	-
7010 Other income	203,711	2	336,064	4
7020 Other gains and losses	(180,688)	(2)	2,745	-
7050 Finance costs	(10,348)	-	(13,422)	-
7055 Reversal (loss) of expected credit losses	3,857	-	(6,459)	-
7000 <b>Total non-operating income and expenses</b>	58,535	1	368,891	4
7900 <b>Net (loss) profit before tax</b>	(97,651)	(1)	98,937	1
7950 <b>Less: tax expense (Notes 4 and 23)</b>	(33,890)	(1)	31,820	-
8200 <b>Net (loss) profit for the year</b>	(\$131,541)	(2)	67,117	1
<b>Other comprehensive income (Notes 4, 19 and 21)</b>				
8310 <b>Other comprehensive income items that will not be reclassified subsequently to profit or loss:</b>				
8311 Remeasurements of defined benefit plans	2,044	-	8,698	-
	2,044	-	8,698	-
8360 <b>Other comprehensive income items that will be reclassified subsequently to profit or loss:</b>				
8361 Exchange differences on translation of foreign financial statements	(13,001)	-	30,601	-
	(13,001)	-	30,601	-
8300 <b>Other comprehensive income for the year (net of tax)</b>	(10,957)		39,299	-
8500 <b>Total comprehensive income for the year</b>	(\$142,498)	(2)	\$106,416	1
<b>Earnings (loss) per share (Note 24)</b>				
9750 <b>Basic (NT dollars)</b>	(\$0.3)		\$0.15	
9850 <b>Diluted (NT dollars)</b>	(\$0.3)		\$0.15	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Changes in Equity**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

**Equity attributable to owners of parent**

	Share capital					Total other equity interest		Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	
<b>Balance at January 1, 2024</b>	\$4,415,449	\$2,618,982	\$71,836	\$80,104	\$821,569	\$43,561	(\$46,036)	\$7,918,253
Appropriation and distribution of earnings for 2023 (Note 20)								
Legal reserve appropriation	-	-	23,495	-	(23,495)	-	-	-
Special reserve appropriated	-	-	-	9,582	(9,582)	-	-	-
Cash dividends	-	-	-	-	(44,155)	-	-	(44,155)
Net profit in 2024	-	-	-	-	67,117	-	-	67,117
Other comprehensive income after tax in 2024 (Notes 19 and 20)	-	-	-	-	8,698	30,601	-	39,299
Total comprehensive income in 2024	-	-	-	-	75,815	30,601	-	106,416
<b>Balance at December 31, 2024</b>	4,415,449	2,618,982	95,331	89,686	820,152	(13,050)	(46,036)	7,980,514
Appropriation and distribution of earnings for 2024 (Note 20)								
Legal reserve appropriation	-	-	7,581	-	(7,581)	-	-	-
Special reserve appropriated	-	-	-	(30,601)	30,601	-	-	-
Net loss in 2025	-	-	-	-	(131,541)	-	-	(131,541)
Other comprehensive income after tax in 2025 (Notes 19 and 20)	-	-	-	-	2,044	(13,001)	-	(10,957)
Total comprehensive income in 2025	-	-	-	-	(129,497)	(13,001)	-	(142,498)
<b>Balance at December 31, 2025</b>	\$4,415,449	\$2,618,982	\$102,912	\$59,085	\$713,675	(\$26,051)	(\$46,036)	\$7,838,016

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows**

**For the years ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
<b>Profit before tax</b>	(\$97,651)	\$98,937
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit:</b>		
Depreciation expense	389,932	372,979
Amortization expense	52,152	51,715
Reversal (loss) of expected credit losses	(249)	35,722
Net gain (loss) on financial assets and liabilities measured at fair value through profit or loss	(101)	7,392
Finance costs	10,348	13,422
Interest income	(42,003)	(49,963)
Gain on disposal of property, plant and equipment	(1,470)	(143)
Loss on impairment of non-financial assets	1,002	-
Unrealized loss (gain) on foreign exchange	11,273	(21,814)
<b>Changes in operating assets and liabilities:</b>		
Notes receivable	(105)	-
Accounts receivable	163,130	(506,109)
Accounts receivable - related parties	(7,150)	(7,339)
Other receivables	32,458	(14,503)
Inventories	87,748	227,947
Prepayments	42,133	(44,891)
Other current assets	19,156	70,327
Net defined benefit assets	954	(11,283)
Financial liabilities held for trading	989	(7,392)
Contract liabilities	10,633	(54,115)
Accounts payable	(101,349)	83,821
Accounts payable - related parties	35,739	(72,996)
Other payables	(186,785)	38,518
Provisions	19,992	46,726
Other current liabilities	(8,616)	(5,183)
Net defined benefit liability	-	8,378
Cash generated from operations	432,160	260,153
Interest received	42,003	49,963
Interest paid	(10,633)	(13,655)
Income taxes paid	(42,390)	(44,684)
<b>Net cash flows generated from operating activities</b>	<u>421,140</u>	<u>251,777</u>
<b>Cash flows from investing activities:</b>		
Acquisition of financial assets at amortized cost	(\$388,071)	(22,479)
Proceeds from disposal of financial assets at amortized cost	360,000	43,353
Acquisition of property, plant and equipment	(169,813)	(145,890)
Proceeds from disposal of property, plant and equipment	1,567	143
Acquisition of intangible assets	(2,525)	(97,572)
Increase in other non-current assets	(35,058)	-
Decrease in other non-current assets	-	39,454
<b>Net cash flows used in investing activities</b>	<u>(233,900)</u>	<u>(182,991)</u>
<b>Cash flows from financing activities:</b>		
Decrease in short-term loans	-	(221)
Repayment of long-term borrowings	(274,301)	(274,301)
Repayments of principal on lease liabilities	(1,251)	(703)
Increase in other non-current liabilities	211	131
Cash dividends paid	-	(44,155)
<b>Net cash flows used in financing activities</b>	<u>(275,341)</u>	<u>(319,249)</u>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<u>(14,172)</u>	<u>29,609</u>
<b>Net decrease in cash and cash equivalents</b>	<u>(102,273)</u>	<u>(220,854)</u>
<b>Cash and cash equivalents at beginning of period</b>	<u>2,412,110</u>	<u>2,632,964</u>
<b>Cash and cash equivalents at end of period</b>	<u>\$2,309,837</u>	<u>\$2,412,110</u>

See accompanying notes to consolidated financial statements.

**Attachment 5 Comparison Table for the Amendments of Operational Procedures for Acquisition and Disposal of Assets Before and After Revision**

**GIANTPLUS TECHNOLOGY CO., LTD.**

**Comparison Table for the Amendments of Operational Procedures for Acquisition and Disposal of Assets Before and After Revision**

Item	Amended Provisions	Current Provisions	Remarks
Article 15	<p>Under any of the following circumstances, acquiring or disposing of assets shall publicly announce and report the relevant information in the appropriate format as prescribed by regulations (Omitted)</p> <p>4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(1) For a public company whose paid-in capital is less than NT\$10 billion <del>or more</del>, the transaction amount reaches NT\$500 million or more.</p> <p>(2) For a public company whose paid-in capital is NT\$10 billion or more <u>but less than NT\$50 billion</u>, the transaction amount reaches NT\$1 billion or more.</p> <p>(3) <u>For a public company whose paid-in capital is NT\$50 billion, the transaction amount reaches 5 percent or more of paid-in capital.</u></p>	<p>Under any of the following circumstances, acquiring or disposing of assets shall publicly announce and report the relevant information in the appropriate format as prescribed by regulations (Omitted)</p> <p>4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(1) For a public company whose paid-in capital is less than NT\$10 billion or more, the transaction amount reaches NT\$500 million or more.</p> <p>(2) For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p>	<p>1. The acquisition or disposal of equipment for business use constitutes a normal operating activity of a company. In consideration of the materiality of information disclosure, a new Subparagraph (3) has been added under Paragraph 1, Subparagraph 4, to raise the announcement threshold for public companies with paid-in capital of NT\$50 billion or more engaging in the acquisition or disposal of equipment for business use with non-related parties to transactions reaching 5% or more of paid-in capital. Corresponding amendments have also been made to Paragraph 1, Subparagraph 1, Item (1), applicable to public companies with paid-in capital of less than NT\$10 billion, and to Paragraph 1, Subparagraph 4, Item (2), applicable to public companies with paid-in capital of NT\$10 billion or more but less than</p>

Item	Amended Provisions	Current Provisions	Remarks
	<p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. <u>In the case of a public company with paid-in capital reaching NT\$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of subparagraph 8, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of paid-in capital.</u></p> <p>7. Where an asset transaction other than any of those referred to in the preceding</p>	<p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:</p>	<p>NT\$50 billion, whereby the announcement threshold for the acquisition or disposal of equipment for business use with non-related parties is set at a transaction amount of NT\$1 billion.</p> <p>2. In consideration of the need for companies to efficiently utilize operating funds through investments in fixed-income instruments to enhance cash yield, and noting that the existing announcement threshold of NT\$300 million may result in frequent disclosures for large enterprises, a new Subparagraph 6 has been added under Paragraph 1. Based on the materiality of information disclosure and the risk characteristics of the relevant instruments, the announcement threshold has been raised to transactions reaching 5% or more of paid-in capital for public companies with paid-in capital of NT\$50 billion or more engaging in the purchase or sale of government bonds, corporate bonds, and general financial bonds not involving equity interests (excluding</p>

Item	Amended Provisions	Current Provisions	Remarks
	<p><u>six</u> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of domestic government bonds.</p> <p>(2). Where done by professional investors— securities trading on securities exchanges or TPEX markets, or subscription of <u>domestic</u> government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</p>	<p>(1) Trading of domestic government bonds.</p> <p>(2) Where done by professional investors— securities trading on securities exchanges or TPEX markets, or subscription of <u>domestic</u> government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</p>	<p>subordinated bonds) on securities exchanges or at securities firms, provided that such transactions are not subject to the provisos under Subparagraph 7 and the counterparty is not a related party.</p> <p>3. The existing Subparagraph 6 under Paragraph 1 has been renumbered as Subparagraph 7, with corresponding textual adjustments made.</p>

Item	Amended Provisions	Current Provisions	Remarks
	(3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	(3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	
Article 27	These Procedures were adopted in 1999 and have been amended on June 26, 2019 and <u>June 25, 2026</u> .	These Procedures were adopted in 1999 and have been amended on June 26, 2019.	Amended accordingly.

**Attachment 6: Comparison Table for the Amendments of Operational Procedures for  
Endorsements and Guarantees Before and After Revision**

**GIANTPLUS TECHNOLOGY CO., LTD.  
Comparison Table for the Amendments of Operational Procedures for Endorsements and  
Guarantees Before and After Revision**

<b>Item</b>	<b>Amended Provisions</b>	<b>Current Provisions</b>	<b>Remarks</b>
Article 5	1. The Company shall provide endorsements and guarantees upon approval by the Board of Directors.  (Omitted)...	1. The Company shall provide endorsements and guarantees upon approval by the Board of Directors. <del>The Board of Directors may authorize the Chairman to make decisions in advance, within a limit of NT\$50 million, in accordance with the relevant provisions of these Procedures, and such decisions shall subsequently be submitted to the Board of Directors for ratification.</del> (Omitted)...	Revised in line with the Company's operating practices.
Article 12	These Procedures were adopted in 1999 and have been amended on June 26, 2019 and <u>June 25, 2026</u> .	These Procedures were adopted in 1999 and have been amended on and June 26, 2019.	Amended accordingly.

## **Appendix I**

### **Giantplus Technology Co., LTD. Articles of Incorporation (Before Amendments)**

#### **Chapter I General Provisions**

##### Article 1

The Company is incorporated under the Company Act as a company limited by shares, and shall be named Giantplus Technology Co., Ltd. (hereinafter, “the Company”).

The English name of the Company is GIANTPLUS TECHNOLOGY CO., LTD.

##### Article 2

The Company’s scope of business is as follows:

CC01080 Electronic parts and components manufacturing

CE01010 Precision instruments manufacturing

F119010 Wholesale of electronic materials

F219010 Retail sale of electronic materials

I301010 Software design services

F213040 Retail sale of precision instruments

F401010 International trade

ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

##### Article 3

The Company is headquartered in Miaoli County, Taiwan and when necessary may establish branches or subsidiaries at home and abroad according to resolutions by the board of directors.

##### Article 4

Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.

#### **Chapter II Shares**

##### Article 5

The authorized capital of the Company is NT\$6.5 billion, consisting of 650 million shares, of which 24 million shares are reserved for stock options with warrants, preferred shares with warrants, or corporate bonds for the exercise of stock options, with a par value of NT\$10 per share, which could be issued in separate installments.

The board of directors is authorized to buy back the employee stock options of the Corporation in accordance with law when it is legally permitted to do so.

#### Article 6

The Company's share certificates shall be registered and assigned with serial numbers, and the share certificates shall be affixed with the signatures or personal seals of the director representing the company and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof. The Company may issue shares without printing share certificates after registering with the centralized securities depository enterprise.

#### Article 7

Share transfer registration shall be suspended within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits. The Company shall handle the shareholder services in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and the amendment of the related laws and regulations accordingly.

### **Chapter III Shareholders' Meeting**

#### Article 8

There are two types of shareholders' meetings: general shareholders' meeting and special shareholders' meeting. The Board Meeting shall call the general meeting and it shall be held once a year within 6 months after the end of each fiscal year. The special meeting shall be convened whenever necessary in accordance with the relevant laws and regulations.

The shareholders' meeting can be held via video conferencing or other methods promulgated by the central competent authority.

#### Article 9

If a shareholder is unable to attend a shareholders' meeting for any reason, he shall appoint a proxy to attend a shareholders' meeting on his behalf by executing a power of attorney printed by the Company specifying therein the scope of the power authorized to a proxy. Unless otherwise provided by the Company Act, the rules for appointing proxies to attend a shareholders' meeting shall be prescribed in accordance with the "Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

#### Article 10

The chairman of the board of directors shall preside at the shareholders' meeting. In the event that the Chairman is on leave or is unable to exercise the powers and duties, the Vice Chairman shall act in place of the Chairman. If there is no Vice Chairman, or if the Vice Chairman is also on leave or is unable to exercise such powers and duties, the Chairman shall designate a director to act on his behalf. If the Chairman fails to designate a proxy, the directors shall elect one among themselves to act as the chairperson.

#### Article 11

Except in the circumstances without voting power set forth in Article 179 of the Company Act, a shareholder shall have one voting power in respect of each share in its possession.

#### Article 12

Except otherwise provided in the Company Act, the resolutions shall be adopted by majority of the votes at the shareholders' meeting attended by shareholders representing more than half of the total issued outstanding capital stock of the Company.

#### Article 13

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and the minutes of the meeting shall be distributed to all shareholders within 20 days after the meeting. The distribution of the minutes of shareholders' meeting to the shareholders shall follow the rules provided by the Company Act. The Company should record the minutes of meeting, as well as keep the minutes of meeting, the attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies for their respective assigned life periods, as provided in Article 183 of the Company Act.

### **Chapter IV Directors and Audit Committee**

#### Article 14

The Company shall have seven to nine directors, all of whom shall be elected at a shareholders' meeting from among persons having legal capacity. The term of the board of directors shall be three years, and the directors may be eligible for re-election.

Shares of the Company held by all the directors shall be governed by the Company Act and other applicable laws and regulations.

From the 8th term Board of Directors, the elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. The directors shall be elected by the shareholders' meeting from among the nominees listed in the roster of candidates.

#### Article 14-1

Among the aforementioned directors, the Company shall have at least three independent directors, and the number of directors shall be no less than one-fifth of the total number of the directors. The shareholders' meeting shall elect the independent directors from among the nominees listed in the roster candidates of independent directors.

The Company shall follow the governing regulations and rules regarding the professional qualifications, restrictions on shareholdings, concurrent positions held, method of nomination and other matters for compliance with respect to independent directors prescribed by the competent authority.

#### Article 14-2

Remunerations for the directors exercising their duties shall be decided by the Board Meeting at a normal rate adopted by the peer companies. If the Company makes profits in the fiscal year, the Company may pay extra bonus from profit distribution to the directors according to Article 23 of the Articles of Incorporation.

#### Article 15

When either the number of vacancies in the Board of Directors reaches one-third of the total number of directors or all independent directors are discharged from their positions, the Board Meeting shall call, within 60 days, a shareholders' meeting to elect succeeding directors to fill the vacancies and the remaining term of office.

#### Article 16

In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until new directors have been elected and assumed their office, unless otherwise provided in the Company Act.

#### Article 17

The Board Meeting shall be organized by directors, while the chairman of the Board shall be elected from among the directors by a majority in a meeting attended by over two-thirds of the directors. The Board Meeting shall conduct the Company's business in accordance with relevant laws, the Articles of Incorporation of the Company, and the resolutions adopted at the shareholders' meetings and the Board Meeting. A Deputy Chairman may also be elected from among the directors by the same method, if deemed necessary in light of the Company's business operations.

#### Article 18

The operational policy and other material matter of the Company shall be decided by the Board Meeting. The Board Meetings shall be convened by the chairman of the Board, except for the first meeting of each term of office, which shall be convened under Article 203 of the Company Act. In the event that the Chairman is on leave or is unable to exercise the powers and duties, the Vice Chairman shall act in place of the Chairman. If there is no Vice Chairman, or if the Vice Chairman is also on leave or is unable to exercise such powers and duties, the Chairman shall designate a director to act on his behalf. If the Chairman fails to designate a proxy, the directors shall elect one among themselves to act as the chairperson.

If a board meeting is held in the form of a video conference, the directors who participate in the video conference shall be deemed to have attended the meeting in person. If a director is unable to attend board meeting for causes, he may issue a proxy specifying therein the purpose for convening the meeting and the scope of authorization to appoint another director to represent him at the meeting; provided, however, that a representative shall accept only one person's appointment.

#### Article 19

The proceedings of the Board Meeting shall be recorded as the minutes of meeting, which shall be affixed with the signature or seal of the chairman of the meeting and distributed to all directors within 20 days after the close of the Board Meeting. The Company should follow Article 207 of the Company Act to record the minutes of meeting, as well as to keep the minutes of meeting, the attendance list bearing the signatures of directors present at the meeting and the powers of attorney of the proxies for their respective assigned life periods.

#### Article 20

The Company shall establish an audit committee pursuant to Articles 14-4 of the Securities and Exchange Act. The audit committee shall be composed of the entire number of independent directors. The powers and related matters to be exercised by the audit committee shall be prescribed in accordance with the Company Act, the Securities and Exchange Act and other relevant regulations.

#### Article 20-1

The Company may purchase liability insurance for directors to protect them against potential legal liabilities from exercising their duties.

#### Article 20-2

To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to the directors no later than 7 days before the scheduled date. In case of an emergency, the Board Meeting may be convened at any time. The notice to convene the Board Meeting shall be letter either sent by email or fax.

### **Chapter V Managers**

#### Article 21

The Company shall have managers whose appointment, dismissal and remuneration shall be governed according to Article 29 of the Company Act.

#### Article 21-1

The Company may purchase liability insurance for managers to protect them against potential legal liabilities from exercising their duties.

### **Chapter VI Accounting**

#### Article 22

At the close of each fiscal year, the Board shall prepare the following statements to be submitted to the audit committee thirty days before the shareholders' meeting for approval: (1) business report; (2) financial statements; (3) proposal of the earnings distribution or loss off-setting; and (4) other required statements in accordance with the rules prescribed by the central competent authority.

### Article 23

If the company makes profits in the fiscal financial year, at least 1% of the profits shall be allocated as bonus to employees and no more than 1.5% of the profits shall be allocated as bonus to the directors.

At least 30% of the employee compensation amount referred to in the preceding paragraph shall be allocated to non-managerial employees.

Employee compensation referred to in the preceding paragraph may be distributed in the form of shares or cash as resolved by the Board of Directors. The recipients of such compensation may include employees of the Company's subsidiaries who meet certain conditions, and such conditions shall be prescribed by the Board of Directors.

The distribution of bonus to employees and board of directors shall be reported to the annual shareholders' meeting. If there is accumulated deficit, the profit shall make up for the loss before setting aside bonus and remunerations to employees and directors according to the Articles of Incorporation.

### Article 23-1

When allocating the surplus profits of each fiscal year, the Company shall pay the taxes and make up for the losses in previous years then set aside 10% of the remaining amount as legal reserve until the accumulated legal reserve amounts to the total capital of the Company; and then set aside the special reserve in accordance with relevant regulations by the competent authorities. The legal and special reserves, in combination with the accumulated undistributed earnings from the beginning of the period and the undistributed earnings of the year, are considered distributable earnings. The Board of Directors shall propose a distribution plan regarding the remaining earnings; when they are distributed by issuing new shares, the Board of Directors shall propose the distribution to the shareholders' meeting for approval.

In compliance with Paragraph 5, Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute all or a part of the dividends and the bonuses in cash; the resolution shall be adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors and submitted to the shareholders' meeting.

### Article 23-2

The remaining earnings, within the scope of distributable profits as stipulated in Article 23-1, shall be proposed by the Board of Directors in a dividend distribution plan based on the Company's performance and funding status to maintain stable dividend. Dividends distributed shall be no lower than 10% of the net profit after tax for the year and the cash dividends shall be at least 10% among the total dividends paid/distributed. However, if the dividend is less than NT\$0.1 per share after calculation, no distribution will be allowed. In case there are no earnings for distribution in a certain year, or the earnings of a certain year are far less than the earnings actually distributed by the Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the competent authority.

#### Article 23-3

To comply with Article 241 of Company Act, the Company distributes its legal reserve and capital reserve, in whole or in part, to shareholders by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash. While distributing dividend in the form of cash, the resolution shall be adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors and submitted to the shareholders' meeting.

### **Chapter VII Supplemental Provisions**

#### Article 24

The Company may make endorsements, guarantees and loans to other parties if necessary for business purposes by following the governing procedures approved by the Board Meeting according to the relevant rules.

#### Article 25

When the Company becomes a shareholder of limited liability in other companies, the total amount of the investment in such other companies may not be limited to 40% of total paid-in capital of the Company provided in Article 13 of the Company Act.

#### Article 26

In regard to all matters not provided in these Articles of Incorporation, the Company Act or other related regulations shall govern.

#### Article 27

1. These Articles of Incorporation were enacted on December 5, 1997
2. The 1st Amendment was on May 28, 1999.
3. The 2nd Amendment was on May 26, 2000.
4. The 3rd Amendment was on June 21, 2002.
5. The 4th Amendment was on June 17, 2003.
6. The 5th Amendment was on June 17, 2003.
7. The 6th Amendment was on June 3, 2004.
8. The 7th Amendment was on June 21, 2006.
9. The 8th Amendment was on June 13, 2007.
10. The 9th Amendment was on December 21, 2007.
11. The 10th Amendment was on June 19, 2008.
12. The 11th Amendment was on June 17, 2010.
13. The 12th Amendment was on June 5, 2012
14. The 13th Amendment was on June 24, 2013.
15. The 14th Amendment was on May 29, 2014.
16. The 15th Amendment was on June 10, 2015.
17. The 16th Amendment was on June 6, 2016.
18. The 17th Amendment was on June 26, 2019.
19. The 18th Amendment was on August 24, 2021.
20. The 19th Amendment was on June 23, 2022.
21. The 20th Amendment was on June 30, 2023.
22. The 21st Amendment was on 28 June, 2024.
23. The 22nd Amendment was on 27 June, 2025.

## Appendix II

### Giantplus Technology Co., LTD.

#### Rules and Procedures of Shareholders' Meetings (Before Amendments)

##### Article 1

Unless relevant laws and regulations provided otherwise, the Company's shareholders' meeting shall be conducted in accordance with Rules and Procedures of Shareholders' Meetings.

##### Article 2

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

To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - (2) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
  - (3) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
  - (4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in.

#### Article 3

Attendance and votes at a shareholders' meetings shall be calculated based on numbers of shares.

The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

#### Article 4

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting. In addition, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

#### Article 5

If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the chairperson shall appoint one of the directors to act as chair. Where the chairperson does not make such a designation, the directors shall select from among themselves one person to serve as the chairman.

Changes to how the Company convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice.

If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall select a chairman from among themselves.

#### Article 6

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

#### Article 7

The Company shall make an uninterrupted audio and video recording of the entire shareholders' meeting. The recorded material of the meeting shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

## Article 8

The chairman shall call the meeting to order at the appointed meeting time, and simultaneously disclose relevant information such as the number of non-voting rights and the number of shares present. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements, but the attending shareholders represent one third or more of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, this Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company's regulation.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

## Article 9

If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the Board of Directors and all relevant proposals shall be voted separately. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

Unless otherwise resolved at the shareholders' meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including Questions and Motions) set forth in the preceding provisions of this Article are concluded, or in case of disorder of other matters that make the meeting hard to proceed normally.

After the meeting is adjourned, shareholders may not separately elect a chairman and resume the meeting at the original or another venue. If the chairman declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

## Article 10

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairman.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

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

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor; the chairman shall stop any violation.

## Article 11

An attending shareholder may question about Management Presentation (Company Reports) on the agenda only after chairman or person designated by the chairman has read or reported all reported items.

Each speaker may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. Although speaker may speak an additional 5 minutes with chairman's approval, only one such extension may be given.

When an attending shareholder gives a speech with regard to the items for ratification and discussion listed on the agenda, and to the proposals made in the extempore motion session, the regulation in the foregoing paragraph governing speech length and number of speeches shall apply.

When an attending shareholder gives a speech with regard to non-proposal issues during the extempore motion session, the regulations in Paragraph 2 governing speech length and number of speeches shall apply.

If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairman may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor; the chairman shall stop any violation.

#### Article 12

When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting. When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives can speak for each discussion item.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to this Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

#### Article 13

After an attending shareholder has spoken, the chairman may respond in person or appoint relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. Refer to relevant competent authority regulations in case of non-applicability.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

#### Article 14

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

#### Article 15

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairman and provided that all monitoring personnel shall be shareholders of the Company. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting shall be announced on site at the meeting, and a record made of the vote. The election of directors at a shareholders' meeting shall be held in accordance with the "Procedures for Election of Directors" adopted by the Company, and the election results, including the list and number of elected directors, as well as the list of directors who are not elected and the number of election rights obtained, shall be reported on the spot immediately.

## Article 16

When a meeting is in progress, the chairman may announce a break based on time considerations. If a force majeure event occurs, the chairman may rule the meeting suspended and announce a time when, in view of the circumstances, the meeting will be resumed. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

## Article 17

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders.

The Company shall convene a shareholders' meeting, when exercising its voting rights in writing or electronically, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

The Company shall convene a shareholders' meeting, when exercising its voting rights in writing or electronically, the method of exercise shall be stated in the notice of shareholders' meeting.

A shareholder who exercises his or her voting rights in writing or electronically shall be deemed to be present in person at the shareholders' meeting. However, the shareholders shall be deemed to have abstained from voting on the provisional motions and amendments to the original motions for that shareholders' meeting.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for Questions and Motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with the Company's regulation decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

If any shareholder proposes to a headcount, the chairman may dismiss it. When the motion is voted on, if the quorum has been reached, the proposal is passed.

#### Article 18

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

#### Article 19

The chairman may call the disciplinary officers (or security guards) to assist in keeping order of the meeting place. Such disciplinary officers (or security guards) shall wear badges marked "Disciplinary Officers" for identification purpose.

When a shareholder violates the rules of procedure and defies the chairman's instructions, obstructing the proceedings and refusing to heed calls to stop, the chairman may order the disciplinary officers or security guards to escort the shareholder from the meeting.

#### Article 20

Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening an online shareholder meeting, in addition to complying with the requirements stated in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.

#### Article 21

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting is released during the meeting.

In the event matters put to a resolution at a shareholder meeting constitute material information under applicable laws or regulations, the Company shall upload the content of such resolution to MOPS within the time limit.

## Article 22

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue for at least 15 minutes after the chair announces the meeting adjourned.

## Article 23

In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

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

In the event of the occurrence of the preceding paragraph, shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders' meeting, if the virtual meeting cannot continue as described in the second paragraph, in the case of the total number of shares represented meeting the minimum legal requirement for a shareholder meeting after deducting those represented by shareholders attending the virtual shareholders' meeting online, the shareholders' meeting shall continue, and is not required to be postponed or resumption under the second paragraph.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 4, Article 44-20, of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under second half of Article 12, and Paragraph 3 of Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under the second paragraph is required

When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

#### Article 24

These regulations shall become effective upon approval by the shareholders' meeting and shall be amended.

### Appendix III

#### GIANTPLUS TECHNOLOGY CO., LTD.

##### Shareholdings of All Directors

1. Paid in capital: NT\$4,415,448,510. Total shares issued: 441,544,851 common shares.
2. The minimum number of shares held by all directors was 16,000,000 shares pursuant to Article 26 of the Securities and Exchange Act.
3. Individual and collective directors' current numbers of shares held recorded on shareholders' roster as of April 27, 2026:

Title	Shareholder No.	Name	Current Shareholding structure (Shares)
Chairman	123121	TOPPAN Holdings Inc. TAMURA Takayuki	152,981,757
Director	123121	TOPPAN Holdings Inc. FUJIWARA Shigeaki	152,981,757
Director	123121	TOPPAN Holdings Inc. MIURA Hiroya	152,981,757
Director	123121	TOPPAN Holdings Inc. TANAKA Yoshitaka	152,981,757
Director	-	HSIN-CHEN LU	0
Director	177242	Juyi Investment CO.,Ltd. MING-CHAN HUANG	8,150,000
Independent Director	-	CHUNG-JEN CHEN	0
Independent Director	-	CHING-WEN LIAO	0
Independent Director	-	MING-SUN DAI	0