

Code: 8105

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**2024 ANNUAL GENERAL SHAREHOLDERS' MEETING**  
**MEETING HANDBOOK (Translation)**

Date: June 28, 2024

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.)

## **Table of Contents 2024 Shareholders' Meeting Handbook**

### **Report Items**

1. 2023 Business Report
2. 2023 Audit Committee's Review Report
3. 2023 Director and Employee Remuneration Distribution Report
4. Cash Dividends Appropriation of 2023 Earnings Report
5. Amendments to Corporate Governance Best Practice Principles

### **Recognition Items**

1. Ratification the 2023 Business Report and Financial Statements
2. Ratification the Proposal for 2023 Earnings Distribution

### **Discussion Items**

1. Amendments to the Articles of Incorporation
2. Proposal to Release the Directors from the Non-Competition Restriction

### **Extraordinary motions**

### **Meeting Adjourned**

### **Attachment**

1. 2023 Business Report
2. 2023 Audit Committee's Review Report
3. Corporate Governance Best Practice Principles
4. Parent Company Only Financial Statements
5. Consolidated Financial Statements
6. Comparison Table for the Amendments of Articles of Incorporation Before and After Revision

### **Appendix**

1. Articles of Incorporation (Before Amendments)
2. Rules and Procedures of Shareholders' Meetings
3. Shareholdings of All Directors

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**2024 Annual General Shareholders' Meeting**

Meeting Agenda

- I. Method of Convening the Meeting: physical shareholders' meeting
- II. Time: 9:00 a.m., June 28, 2024 (Friday)
- 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. Report Items
  - (1) 2023 Business Report
  - (2) 2023 Audit Committee's Review Report
  - (3) 2023 Director and Employee Remuneration Distribution Report
  - (4) Cash Dividends Appropriation of 2023 Earnings Report
  - (5) Amendments to Corporate Governance Best Practice Principles
- VII. Ratification Items
  - (1) Ratification the 2023 Business Report and Financial Statements
  - (2) Ratification the 2023 Earnings Distribution
- VIII. Discussion Items
  - (1) Amendments to the Articles of Incorporation
  - (2) Proposal to Release the Directors from the Non-Competition Restriction
- IX. Extraordinary motions
- X. Meeting Adjourned

## **I. Report Items**

(1) 2023 Business Report

Explanatory Notes: The Business Report is attached hereto as Attachment 1 (Please refer to pages 7-8 for details).

(2) 2023 Audit Committee's Review Report

Explanatory Notes: The Report by Audit Committee is attached hereto as Attachment 2 (Please refer to page 9 for details).

(3) 2023 Director and Employee Remuneration Distribution Report

Explanatory Notes:

1. The distribution of employees' and directors' remuneration for the fiscal year 2023 is in accordance with Article 23 of the Company's Articles of Incorporation.
2. In 2022, the Company made a profit of NT\$276,875,359, a resolution was passed in the board meeting held on March 14, 2024 to provided 5% of the remuneration to employees of NT\$13,843,768 and 1% of the remuneration to directors of NT\$2,768,754. All payments were made in cash. No difference existed from the expenses recognized for the year ended December 31, 2023.

(4) Cash Dividends Appropriation of 2023 Earnings Report

Explanatory Notes:

The Board of Directors' Meeting on March 14, 2024 resolved to distribute cash dividends of NT\$0.1 per share, totaling NT\$44,154,485.

(5) Amendments to Corporate Governance Best Practice Principles

Explanatory Notes: The Company's "Corporate Governance Best Practice Principles" was amended with reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies." Please refer to Attachment 3. (Please refer to pages 10-30 for details).

## **II. Ratification Items**

(1) To Accept 2023 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanatory Notes:

1. The Company's 2023 Financial Statements were audited by independent auditors, Yi-Chun Chen and Hsiu-Yi Lin of KPMG, reviewed by the Company's audit committee and approved in the Board Meeting on March 14, 2024.
2. 2023 Business Report, Independent Auditors' Report and Financial Statements are attached hereto as Attachment 1 (Please refer to pages 7-8 for details) and Attachment 4 to 5 (Please refer to pages 31-44 for details).

Resolution:

- (2) To Approve the Proposal for 2023 Earnings Distribution (Proposed by the Board of Directors)  
 Explanatory Notes: The Company's 2023 Earnings Distribution as approved by the Board of Directors on March 14, 2024 is as follows:

Unit: NT\$

Items	Amount
Beginning balance of undistributed earnings of 2023	586,617,881
2023 Net income after tax	236,155,585
Re-measurement of net defined benefit plans	(1,204,636)
Setting aside 10% for the statutory surplus reserve	(23,495,095)
Appropriation of contra account of equity, special reserve surplus	(9,582,108)
2023 Surplus Distribution	788,491,627
Allocation of items.	
Distribute cash dividends of NT\$0.1 per share	(44,154,485)
Ending balance of undistributed earnings of 2023	744,337,142

The distribution ratio of cash dividends is adopted up to NT\$ 1, the amount below NT\$ 1 is rounded off, and the total amount of deficiencies in the distribution of less than NT\$ 1 is included in other income of the Company.

Chairman:

General Manager:

Accounting Supervisor:

Resolution:

### III. Discussion Items

#### (1) Amendments to the Articles of Incorporation (Proposed by the Board of Directors)

Explanatory Notes:

1. In accordance with Article 162 of the Company Act regarding the printing of shares, Article 6 of the Company's "Articles of Association" is hereby amended.
2. In accordance with the announcement issued by the Securities and Futures Bureau of the Ministry of Finance, which stipulates that TWSW and TPEx listed companies must clearly define a specific dividend policy, Article 23-2 of the Company's "Articles of Association" is hereby amended.
3. The Comparison Table for the Amendments of Articles of Incorporation before and after revision is attached hereto as Attachment 6 (Please refer to page 45 for details).

Resolution:

#### (2) Proposal to Release the Directors from the Non-Competition Restriction (Proposed by the Board of Directors)

Explanatory Notes:

According to Article 209 of the Company Act, it is proposed to request the approval of the Annual General Shareholders' Meeting to the lifting of the Non-Competition Restriction imposed on director TAMURA Takayuki, SUGIMOTO Katsumi and NUMAZAWA Sadahiro, the legal representative of TOPPAN Holdings Inc., during his tenure as a Director of the Company.

Director	Non-competition lifting activities
TOPPAN Holdings Inc. Representative: TAMURA Takayuki	Head of Ortus Business, TOPPAN INC., Electronics Division
TOPPAN Holdings Inc. Representative: SUGIMOTO Katsumi	TOPPAN INC. Senior General Manager
TOPPAN Holdings Inc. Representative: NUMAZAWA Sadahiro	General Manager of Business Strategy Department, TOPAN INC., Electronics Division

Resolution:

### IV. Extraordinary Motion

### V. Meeting Adjourned

## **Attachment 1: Business Report**

In 2023, Gianplus's revenue was impacted by various factors including the international environment, inflation, ongoing regional conflicts, and the unresolved US-China trade war. These factors led to subdued personal and corporate consumption globally, slow inventory destocking, and an overall decline in Gianplus' performance. However, in line with Gianplus' business strategy, several new business projects were launched in 2023. While some contributed to the performance for the year, others are expected to gradually mature and support future business performance.

### **(1) Automotive Application Domain:**

Gianplus achieved mass production of circular display modules with rotary knobs replacing traditional button-style interfaces, which were initially applied in the front-end air conditioning control interface and passenger seat armrest display modules of high-end European automobiles. Additionally, Gianplus expanded the mass production of E-mirror display modules with strategic customers for big customers in the United States.

### **(2) Industrial Control Application Domain:**

In conjunction with our Japanese partners' supply chain integration strategies, Gianplus intensively launched product introduction and development projects for the transfers of panel/module display production, adding new mass production for major Japanese home appliance manufacturers and a leading US charging station manufacturer. Furthermore, our strategic customers are actively pursuing next-generation technology development for wearable products. In the medical field, Gianplus obtained development permits for display modules from the world's largest continuous positive airway pressure manufacturer.

### **(3) Non-Display Application Domain:**

After three years of technical cooperation with foreign start-up companies, the flexible back plate manufacturing process was developed and mass-produced with electronic paper for the first time at a well-known American cryptocurrency wallet company. Using the technology of flexible base plate manufacturing process, Gianplus also began to cooperate with well-known American AR/VR manufacturers to develop flexible DimmingLens, began cooperating with major American autostereoscopic 3D manufacturers to develop and use the Cell manufacturing process to produce DimmingLens.

In terms of financial income and expenditure, the net cash inflow from operating activities in 2023 increased by NT\$274 million compared to last year, net cash outflow from investing activities in 2023 decreased by NT\$81 million compared to the previous year, the net cash outflow from financing activities in 2023 increased by NT\$675 million compared with last year. The consolidated cash balance at the end of 2023 was NT\$2.633 billion. Therefore, given its current scale of operations, Gianplus is considered in a relatively well-capitalized financial position.

In terms of profitability, consolidated revenue for 2023 was NT\$9.042 billion, a decrease of 13.18% compared with 2022. The consolidated gross profit for the year was NT\$756 million, gross profit margin was 8.36%, net operating profit was NT\$109 million, consolidated net profit for the year was NT\$236 million, earnings per share was NT\$0.53, and net value per share was NT\$17.93.

In terms of research and development (R&D), on the one hand, Gianplus will continue to focus on TFT-LCD panels and launch green products that meet the ESG requirements of energy saving and carbon reduction, low-power reflective panels for outdoor display, develop ultra-low-power modules capable of displaying at low frequency that combine technologies from related fields, and create thin and light displays that integrate touch capabilities in the same glass. On the other hand, Gianplus are actively exploring non-traditional LCD applications and diversifying its products beyond the traditional TFT industry, actively expanding the medical industry and other related applications to meet various customer needs.

Looking at the current situation, with slow economic recovery in various countries, emerging markets and developing countries may face greater economic challenges. Geopolitical tensions may affect the global security environment. At the same time, climate change and sustainable development goals will become important topics for cooperation among countries. Gianplus follows the sustainable management policies and continues to promote organizational transformation. In addition to consolidating the existing panel market, Gianplus also actively promotes the research and development and market development of special application and non-panel application products. By breaking through the limitations of the old generation panel equipment, Gianplus reforms and creates a business entity that is more efficient and can create long-term stable profits.

Chairman:

General Manager:

Accounting Supervisor:



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

The Board of Directors has prepared the Company's 2023 Business Report, Financial Statements and Earnings Distribution proposal. The Financial Statements were audited by Yi-Chun Chen and Hsiu-Yi Lin, CPAs from KPMG. The 2023 Business Report, Financial Statements, and proposal for earnings distribution have been audited by us, 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: JAU-SHIN HON

On the date of March 14, 2024

## **Attachment 3**

### **GIANTPLUS TECHNOLOGY CO., LTD. Corporate Governance Best Practice Principles**

#### **Chapter I Encouraging Shareholders to Participate in Corporate Governance**

##### **Article 1**

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

##### **Article 2**

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

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

##### **Article 3**

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

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

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

#### Article 3-1

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

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

### **Chapter II Protection of Shareholders' Rights and Interests**

#### **Section 1 Encouraging Shareholders to Participate in Corporate Governance**

##### Article 4

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

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

##### Article 5

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

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

#### Article 6

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

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

#### Article 7

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

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

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

#### Article 8

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

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

#### Article 9

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

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

#### Article 10

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

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

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

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

#### Article 11

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

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

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

## Article 12

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

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

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

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

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

## **Section 2 Establishing a Mechanism for Interaction with Shareholders**

### Article 13

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

#### Article 13-1

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

#### Article 13-2

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

### **Section 3 Corporate Governance Relationships Between the Company and Related Parties Enterprises**

#### Article 14

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

#### Article 15

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

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

#### Article 16

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

#### Article 17

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

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

#### Article 18

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

1. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director.
3. It shall comply with relevant laws, regulations and the Articles of Incorporation of the Company in nominating directors and shall not act beyond the authority granted by the shareholders meeting or board meeting.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.

#### Article 19

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

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



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

### **Chapter III Enhancing the Functions of the Board of Directors**

#### **Section 1 Structure of the Board of Directors**

##### **Article 20**

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

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

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

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:
  1. Ability to make operational judgments.
  2. Ability to perform accounting and financial analysis.
  3. Ability to conduct management administration.
  4. Ability to conduct crisis management.
  5. Knowledge of the industry.
  6. An international market perspective.
  7. Leadership skills.
  8. Ability to make policy decisions.

#### Article 21

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

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

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

#### Article 22

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

## Article 23

Clear distinctions shall be drawn between the responsibilities and duties of the chairperson of the board of GIANTPLUS and those of its president. It is inappropriate for the chairperson to also act as the president.

## **Section 2 Independent Director System**

### Article 24

GIANTPLUS shall appoint independent directors in accordance with its Articles of Incorporation. They shall be not less than two in number and not less than one-third of the total number of directors. Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEX listed companies. Independent directors shall also maintain independence within the scope of their directorial duties and may not have any direct or indirect interest in the company.

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

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

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

#### Article 25

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

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

#### Article 26

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

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

### **Section 3 Audit and Functional Committees**

#### Article 27

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

Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval, provided that the performance of supervisor's duties by the audit committee pursuant to paragraph 4, Article 14-4 of the Securities and Exchange Act shall be excluded. Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

#### Article 28

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

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

#### Article 28-1

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

#### Article 28-2

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

#### Article 29

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

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

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

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

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

#### Article 30

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

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

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

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

#### Article 31

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

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

#### Article 32

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

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

#### Article 33

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

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

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

#### Article 34

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

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

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

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

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

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



## Article 35

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

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

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

## Article 36

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

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

### **Article 37**

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

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

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

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

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

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

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

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

#### Article 37-1

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

#### Article 37-2

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

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

#### Article 38

If a resolution of the board of directors violates law, regulations or the company's articles of incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible. Upon discovering a likelihood that the company would suffer material injury, members of the board of directors shall immediately report to the audit committee, an independent director member of the audit committee, or a supervisor in accordance with the foregoing paragraph.

#### Article 39

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

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

#### Article 40

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

### **Chapter IV Respecting Stakeholders' Rights**

#### Article 41

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

#### Article 42

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

#### Article 43

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

#### Article 44

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

### **Chapter V Improving Information Transparency**

#### **Section 1 Enhancing Information Disclosure**

#### Article 45

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

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

#### Article 46

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

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

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

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

#### Article 47

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

#### Article 48

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

### **Section 2 Disclosure of Information on Corporate Governance**

#### Article 49

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

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

### **Chapter VI Supplementary Provisions**

#### Article 50

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

#### Article 51

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

#### Article 52

The Principles were enacted on December 25, 2014.

The Principles were first amended on March 27, 2017.

The Principles were second amended on March 23, 2021.

The Principles were third amended on March 17, 2022.

The Principles were amended for the fourth time on March 14, 2024.

## Attachment 4

### Parent Company Only Financial Statements



安侯建業聯合會計師事務所

KPMG

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### Independent Auditors' Report

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

#### Opinion

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

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

#### Basis for Opinion

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

#### Key Audit Matters

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

##### 1. Revenue recognition

Please refer to Note 4(n) “Revenue” for accounting policies and Note 6(q) “Revenue from contracts with customers” for revenue disclosures.

Description of key audit matter:

Revenue of the Company is generated in accordance with the sellers and buyers' trading terms, and it is recognized when the control is transferred to buyers. The revenue can be fluctuated during different season since the panel industry changes rapidly which will increase the risk of inappropriate revenue recognition timing, therefore, we identified revenue recognition as one of our key audit matters.



How the matter was addressed in our audit:

As mentioned above, our principal audit procedures included understanding the internal control of revenue cycle and testing the effectiveness of related controls, selecting samples within a certain period before or after the balance sheet date and verifying relevant documents to ensure the recognition timing of revenue is accurate.

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

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

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

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

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

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

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

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





5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Yi-Chun Chen and Siou-Yi Lin.

KPMG  
Taipei, Taiwan (Republic of  
China) March 14, 2024

#### **Notes to Readers**

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

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

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

**GIANTPLUS TECHNOLOGY CO., LTD.**

## Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022				December 31, 2023		December 31, 2022	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Assets</b>						<b>Liabilities and Equity</b>					
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 2,355,498	16	2,504,159	16	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	\$ -	-	34	-
1170	Account receivables, net (note 6(c) &(q))	964,026	7	1,444,311	10	2170	Account payables	1,128,014	8	1,392,487	9
1181	Account receivables-related parties (note 6(c) (q) &7)	120,277	1	155,687	1	2180	Account payables to related parties (note 7)	952,953	6	951,794	6
1200	Other receivables (note 6(d)&7)	82,731	-	72,082	-	2200	Other payables	846,213	6	886,737	6
1310	Inventories (note 6(e))	1,553,078	11	1,649,510	11	2220	Other payables- related parties (note 7)	2,495,556	17	2,448,144	16
1470	Other current assets (note 7)	192,161	1	255,316	2	2230	Current tax liabilities	21,366	-	4,232	-
<b>Total current assets</b>		<b>5,267,771</b>	<b>36</b>	<b>6,081,065</b>	<b>40</b>	2280	Current lease liabilities (note 6(j))	525	-	1,023	-
<b>Non-current assets:</b>						2322	Long-term borrowings, current portion (note 6(i))	274,301	2	275,968	2
1550	Investments accounted for using equity method (note 6(f))	3,818,910	26	3,826,524	25	2399	Other current liabilities (notes 6(l)(q)&7)	232,498	2	224,511	1
1600	Property, plant and equipment (notes 6(g),7&8)	5,006,481	34	5,173,336	34	<b>Total current liabilities</b>		<b>5,951,426</b>	<b>41</b>	<b>6,184,930</b>	<b>40</b>
1755	Right-of-use assets	1,471	-	2,477	-	<b>Non-Current liabilities:</b>					
1780	Intangible assets (note 6(h))	391,025	3	5,041	-	2540	Long-term borrowings (note 6(i))	522,419	3	1,213,387	8
1900	Other non-current assets (note 6(n) & 8)	159,643	1	203,149	1	2550	Non-current provisions (note 6(l))	95,238	1	95,238	1
<b>Total non-current assets</b>		<b>9,377,530</b>	<b>64</b>	<b>9,210,527</b>	<b>60</b>	2580	Non-current lease liabilities (note 6(j))	965	-	1,477	-
						2600	Other non-current liabilities (note 6(m)&(n))	157,000	1	15,367	-
						<b>Total non-current liabilities</b>		<b>775,622</b>	<b>5</b>	<b>1,325,469</b>	<b>9</b>
						<b>Total liabilities</b>		<b>6,727,048</b>	<b>46</b>	<b>7,510,399</b>	<b>49</b>
						<b>Equity (note 6(o)):</b>					
						3110	Ordinary shares	4,415,449	30	4,415,449	29
						3200	Capital surplus	2,618,982	17	2,618,982	17
						Retained earnings:					
						3310	Legal reserve	71,836	-	9,485	-
						3320	Special reserve	80,104	1	89,401	-
						3350	Unappropriated retained earnings	821,569	6	727,981	5
						Other equity interest:					
						3410	Exchange differences on translation of foreign financial statement	(43,651)	-	(34,069)	-
						3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	(46,036)	-	(46,036)	-
						<b>Total equity</b>		<b>7,918,253</b>	<b>54</b>	<b>7,781,193</b>	<b>51</b>
<b>Total assets</b>		<b>\$ 14,645,301</b>	<b>100</b>	<b>15,291,592</b>	<b>100</b>	<b>Total liabilities and equity</b>		<b>\$ 14,645,301</b>	<b>100</b>	<b>15,291,592</b>	<b>100</b>

See accompanying notes to parent company only financial statements.

**GIANTPLUS TECHNOLOGY CO., LTD.**  
**Statements of Comprehensive Income**  
**For the years ended December 31, 2023 and 2022**  
**(Expressed in Thousands of New Taiwan Dollars)**

		<b>2023</b>		<b>2022</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenue (notes 6(q)&amp;7)</b>	\$ 9,026,940	100	\$ 10,292,144	100
5000	<b>Operating costs (notes 6(e)&amp;7)</b>	8,310,631	92	9,332,574	91
	<b>Gross profit</b>	716,309	8	959,570	9
5910	Add: Unrealized profit from sales	(7,241)	-	245	-
5920	Realized losses from sales	(245)	-	(289)	-
	<b>Gross profit, net</b>	708,823	8	959,526	9
	<b>Operating expenses (note 7):</b>				
6100	Selling expenses	203,602	2	307,291	3
6200	Administrative expenses	239,202	3	260,136	3
6300	Research and development expenses	184,198	2	184,255	2
6450	Expected credit reversal gains (note 6(c))	(49,699)	-	(1,717)	-
	<b>Total operating expenses</b>	577,303	7	749,965	8
	<b>Net operating income</b>	131,520	1	209,561	1
	<b>Non-operating income and expenses: (note 6(s) &amp;7)</b>				
7100	Interest income	27,576	-	10,111	-
7010	Other income	293,108	4	212,771	2
7020	Other losses	(121,290)	(1)	(149,070)	(1)
7050	Finance costs	(80,029)	(1)	(52,123)	(1)
7070	Share of gain (loss) of subsidiaries, associates and joint ventures accounted for using equity method	9,378	-	383,841	4
	<b>Total non-operating income and expenses</b>	128,743	2	405,530	4
	<b>Profit before tax</b>	260,263	3	615,091	5
7950	<b>Less: tax expense (note 6(n))</b>	24,107	-	1,417	-
	<b>Profit</b>	236,156	3	613,674	5
	<b>Other comprehensive income:</b>				
8310	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>				
8311	Gains (losses) on remeasurements of defined benefit plans	(1,205)	-	9,833	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>	(1,205)	-	9,833	-
8360	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>				
8361	Exchange differences on translation of foreign financial statements	(9,582)	-	9,297	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>	(9,582)	-	9,297	-
	<b>Other comprehensive income</b>	(10,787)	-	19,130	-
8500	<b>Comprehensive income</b>	\$ 225,369	3	\$ 632,804	5
	<b>Earnings per share (note 6(p))</b>				
9750	<b>Basic earnings per share (NT dollars)</b>	\$ 0.53		\$ 1.39	
9850	<b>Diluted earnings per share (NT dollars)</b>	\$ 0.53		\$ 1.38	

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, 2023 and 2022**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<u>Share capital</u>		<u>Retained earnings</u>			<u>Other equity interest</u>		<u>Total equity</u>
						<u>Exchange differences on translation of foreign financial statement</u>	<u>Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income</u>	
	<u>Ordinary shares</u>	<u>Capital surplus</u>	<u>Legal reserve</u>	<u>Special reserve</u>	<u>Unappropriated retained earnings</u>			
<b>Balance at January 1, 2022</b>	\$ 4,415,449	2,618,982	-	108,509	94,851	(43,366)	(46,036)	7,148,389
Profit for the year	-	-	-	-	613,674	-	-	613,674
Other comprehensive income	-	-	-	-	9,833	9,297	-	19,130
Comprehensive income	-	-	-	-	623,507	9,297	-	632,804
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	9,485	-	(9,485)	-	-	-
Reversal of special reserve	-	-	-	(19,108)	19,108	-	-	-
<b>Balance at December 31, 2022</b>	4,415,449	2,618,982	9,485	89,401	727,981	(34,069)	(46,036)	7,781,193
Profit for the year	-	-	-	-	236,156	-	-	236,156
Other comprehensive income	-	-	-	-	(1,205)	(9,582)	-	(10,787)
Comprehensive income	-	-	-	-	234,951	(9,582)	-	225,369
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	62,351	-	(62,351)	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(88,309)	-	-	(88,309)
Reversal of special reserve	-	-	-	(9,297)	9,297	-	-	-
<b>Balance at December 31, 2023</b>	<u>\$ 4,415,449</u>	<u>2,618,982</u>	<u>71,836</u>	<u>80,104</u>	<u>821,569</u>	<u>(43,651)</u>	<u>(46,036)</u>	<u>7,918,253</u>

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 Cash Flows**  
**For the years ended December 31, 2023 and 2022**  
**(Expressed in Thousands of New Taiwan Dollars)**

	2023	2022
<b>Cash flows from (used in) operating activities:</b>		
Profit before tax	\$ 260,263	\$ 615,091
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	317,514	330,464
Amortization expense	42,145	4,497
Expected credit reversal gains	(49,699)	(1,717)
Interest expense	80,029	52,123
Interest income	(27,576)	(10,111)
Share of loss (gain) of subsidiaries, associates and joint ventures accounted for using equity method	(9,378)	(383,841)
Gain on disposal of property, plant and equipment	(76)	(78)
<b>Total adjustments to reconcile profit</b>	<b>352,959</b>	<b>(8,663)</b>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Financial assets at fair value through profit or loss	-	383
Account receivables	529,984	6,655
Account receivables due from related parties	35,410	(55,719)
Other receivables	(10,734)	2,730
Inventories	96,432	110,388
Other current assets	18,613	(23,105)
<b>Total changes in operating assets</b>	<b>669,705</b>	<b>41,332</b>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(34)	34
Account payables	(264,473)	(400,532)
Account payables to related parties	1,159	178,304
Other payables	(125,412)	34,494
Other payables to related parties	(2,715)	1,282
Other current liabilities	7,987	53,587
Net defined benefit liability	(1,648)	(1,669)
<b>Total changes in operating liabilities</b>	<b>(385,136)</b>	<b>(134,500)</b>
<b>Total changes in operating assets and liabilities</b>	<b>284,569</b>	<b>(93,168)</b>
<b>Total adjustments</b>	<b>637,528</b>	<b>(101,831)</b>
Cash inflow generated from operations	897,791	513,260
Interest received	27,576	10,111
Interest paid	(38,031)	(47,097)
Income taxes (paid) refund	(6,888)	3,459
<b>Net cash flows from operating activities</b>	<b>880,448</b>	<b>479,733</b>
<b>Cash flows from (used in) investing activities:</b>		
Proceeds from disposal of financial assets at amortized cost	-	981
Acquisition of property, plant and equipment	(147,242)	(89,054)
Acquisition of intangible assets	(145,163)	(3,001)
Other non-current assets	46,600	(127,157)
<b>Net cash flows used in investing activities</b>	<b>(245,805)</b>	<b>(218,231)</b>
<b>Cash flows from (used in) financing activities:</b>		
Repayments of long-term borrowings	(692,635)	(110,968)
Other payables to related parties	(390)	282,527
Repayments of lease liabilities	(1,010)	(2,218)
Other non-current liabilities	(960)	(2,657)
Cash dividends	(88,309)	-
<b>Net cash flows (used in) from financing activities</b>	<b>(783,304)</b>	<b>166,684</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(148,661)</b>	<b>428,186</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2,504,159</b>	<b>2,075,973</b>
<b>Cash and cash equivalents at end of period</b>	<b>\$ 2,355,498</b>	<b>\$ 2,504,159</b>

See accompanying notes to parent company only financial statements.

## Attachment 5



### Consolidated Financial Statements

安侯建業聯合會計師事務所

KPMG

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### 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, 2023 and 2022, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

#### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 that, in our professional judgment, should be communicated are as follows:

##### 1. Revenue recognition

Please refer to Note 4(n) “Revenue” for accounting policies and Note 6(q) “Revenue from contracts with customers” for revenue disclosures.

Description of key audit matter:

Revenue of the Group is generated in accordance with the sellers and buyers’ trading terms, and it is recognized when the control is transferred to buyers. The revenue can be fluctuated during different season since the panel industry changes rapidly which will increase the risk of inappropriate revenue recognition timing, therefore, we identified revenue recognition as one of our key audit matters.



How the matter was addressed in our audit:

As mentioned above, our principal audit procedures included understanding the internal control of revenue cycle and testing the effectiveness of related controls, selecting samples within a certain period before or after the consolidate balance sheet date and verifying relevant documents to ensure the recognition timing of revenue is accurate.

### **Other Matter**

The Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2023 and 2022, on which we have issued an unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, 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 responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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.

The engagement partners on the audit resulting in this independent auditors' report are Yi-Chun Chen and Siou- Yi Lin.

KPMG

Taipei, Taiwan (Republic of China)

March 14, 2024

#### **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.



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

**GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**Consolidated Balance Sheets December 31, 2023 and 2022**  
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022				December 31, 2023		December 31, 2022	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 2,632,964	23	2,704,928	22	2100	Short-term borrowings	\$ 212	-	-	-
1136	Current financial assets at amortized cost (note 6(c))	19,958	-	84,568	1	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	-	-	34	-
1170	Account receivables, net (notes 6(d) &(q))	973,558	8	1,446,207	12						
1181	Account receivables due from related parties (notes 6(d) ,(q) &7)	120,277	1	155,687	1	2180	Account payables	1,266,747	11	1,574,840	13
1200	Other receivables (notes 6(e)&7)	79,134	1	70,089	-	2170	Account payables to related parties (note 7)	208,273	2	183,255	1
1310	Inventories (note 6(f))	1,561,936	13	1,737,234	14	2180	Other payables (note 7)	967,885	8	1,045,110	8
1470	Other current assets (notes 7&8)	212,218	2	263,558	2	2200	Current tax liabilities	40,166	-	12,254	-
Total current assets		5,600,045	48	6,462,271	52	2230	Current lease liabilities (note 6(j))	525	-	1,023	-
Non-current assets:						2280	Long-term borrowings, current portion (note 6(i))	274,301	2	275,968	2
1600	Property, plant and equipment (notes 6(g), 7&8)	5,473,238	47	5,699,334	46	2322	Other current liabilities (notes 6(l),(q)&7)	235,744	2	230,927	2
1755	Right-of-use assets	37,257	-	39,864	-	2399	Total current liabilities	2,993,853	25	3,323,411	26
1780	Intangible assets (note 6(h))	391,436	3	5,515	-	Non-Current liabilities:					
1900	Other non-current assets (note 8)	188,509	2	231,432	2	2540	Long-term borrowings (note 6(i))	522,419	4	1,213,387	10
Total non-current assets		6,090,440	52	5,976,145	48	2550	Non-current provisions (note 6(l))	95,238	1	95,238	1
						2580	Non-current lease liabilities (note 6(j))	965	-	1,477	-
						2600	Other non-current liabilities (notes 6(m)&(n))	159,757	1	23,710	-
						Total non-current liabilities		778,379	6	1,333,812	11
						Total liabilities		3,772,232	31	4,657,223	37
						Equity attributable to owners of parent (note 6(t)):					
						3110	Ordinary shares	4,415,449	38	4,415,449	36
						3200	Capital surplus	2,618,982	22	2,618,982	21
						Retained earnings:					
						3310	Legal reserve	71,836	1	9,485	-
						3320	Special reserve	80,104	1	89,401	1
						3350	Unappropriated retained earnings	821,569	7	727,981	6
						Other equity interest:					
						3410	Exchange differences on translation of foreign financial statements	(43,651)	-	(34,069)	-
						3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	(46,036)	-	(46,036)	(1)
						Total equity					
						Total liabilities and equity		7,918,253	69	7,781,193	63
Total assets		\$ 11,690,485	100	12,438,416	100			\$ 11,690,485	100	12,438,416	100

(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, 2023 and 2022**

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

		<b>2023</b>		<b>2022</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenue (notes 6(q)&amp;7)</b>	\$ 9,042,115	100	10,414,370	100
5000	<b>Operating costs (notes 6(f)&amp;7)</b>	8,286,086	92	9,275,405	89
	<b>Gross profit from operations</b>	756,029	8	1,138,965	11
	<b>Operating expenses: (notes 7)</b>				
6100	Selling expenses	208,240	2	310,639	3
6200	Administrative expenses	304,648	3	323,321	3
6300	Research and development expenses	184,194	2	184,199	2
6450	Expected credit reversal gains (note 6(d))	(49,699)	(1)	(1,717)	-
	<b>Total operating expenses</b>	647,383	6	816,442	8
	<b>Net operating income</b>	108,646	2	322,523	3
	<b>Non-operating income and expenses (note 6(s) &amp; 7):</b>				
7100	Interest income	40,435	-	14,742	-
7010	Other income	278,316	3	196,582	2
7020	Other gains and losses	(128,094)	(1)	111,460	1
7050	Finance costs	(19,814)	-	(21,712)	-
	<b>Total non-operating income and expenses</b>	170,843	2	301,072	3
	<b>Profit before tax</b>	279,489	4	623,595	6
7950	<b>Less: tax expense (note 6(n))</b>	43,333	-	9,921	-
	<b>Profit</b>	236,156	4	613,674	6
	<b>Other comprehensive income:</b>				
8310	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>				
8311	Gains on remeasurements of defined benefit plans	(1,205)	-	9,833	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>	(1,205)	-	9,833	-
8360	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>				
8361	Exchange differences on translation of foreign financial statements	(9,582)	-	9,297	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>	(9,582)	-	9,297	-
	<b>Other comprehensive income</b>	(10,787)	-	19,130	-
8500	<b>Comprehensive income</b>	\$ 225,369	4	632,804	6
	<b>Earnings per share (note 6(p))</b>				
9750	<b>Basic earnings per share (NT dollars)</b>	\$ 0.53		1.39	
9850	<b>Diluted earnings per share (NT dollars)</b>	\$ 0.53		1.38	

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, 2023 and  
2022 (Expressed in Thousands of New Taiwan  
Dollars)

Equity attributable to owners of parent

						Total other equity interest		Total equity
	Share capital	Capital	Retained earnings			Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other Comprehensive income	
	Ordinary shares	surplus	Legal reserve	Special reserve	Unappropriated retained earnings			
Balance at January 1, 2022	\$ 4,415,449	2,618,982	-	108,509	94,851	(43,366)	(46,036)	7,148,389
Profit for the year	-	-	-	-	613,674	-	-	613,674
Other comprehensive income	-	-	-	-	9,833	9,297	-	19,130
Comprehensive income	-	-	-	-	623,507	9,297	-	632,804
Appropriation and distribution of retained earnings:		-						
Legal reserve appropriation	-	-	9,485	-	(9,485)	-	-	-
Special reserve used to offset accumulated deficits	-	-	-	(19,108)	19,108	-	-	-
Balance at December 31, 2022	4,415,449	2,618,982	9,485	89,401	727,981	(34,069)	(46,036)	7,781,193
Profit for the year	-	-	-	-	236,156	-	-	236,156
Other comprehensive income	-	-	-	-	(1,205)	(9,582)	-	(10,787)
Comprehensive income	-	-	-	-	234,951	(9,582)	-	225,369
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	62,351	-	(62,351)	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(88,309)	-	-	(88,309)
Reversal of special reserve	-	-	-	(9,297)	9,297	-	-	-
Balance at December 31, 2023	\$ 4,415,449	2,618,982	71,836	80,104	821,569	(43,651)	(46,036)	7,918,253

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, 2023 and 2022**

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

	<b>2023</b>	<b>2022</b>
<b>Cash flows from (used in) operating activities:</b>		
Profit before tax	\$ 279,489	623,595
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	390,571	385,291
Amortization expense	45,980	6,244
Expected credit reversal gains	(49,699)	(1,717)
Interest expense	19,814	21,712
Interest income	(40,435)	(14,742)
(Gain) loss on disposal of property, plant and equipment	(105)	563
<b>Total adjustments to reconcile profit</b>	<b>366,126</b>	<b>397,351</b>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Financial assets at fair value through profit or loss	-	383
Account receivables	522,348	16,322
Account receivables due from related parties	35,410	(55,719)
Other receivables	(9,130)	3,415
Inventories	177,029	142,210
Other current assets	6,798	(19,510)
<b>Total changes in operating assets</b>	<b>732,455</b>	<b>87,101</b>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(34)	34
Account payables	(308,093)	(450,302)
Account payables to related parties	25,018	(25,775)
Other payables	(131,796)	30,536
Other current liabilities	4,817	46,175
Net defined benefit liability	(1,648)	(1,669)
<b>Total changes in operating liabilities</b>	<b>(411,736)</b>	<b>(401,001)</b>
<b>Total changes in operating assets and liabilities</b>	<b>320,719</b>	<b>(313,900)</b>
<b>Total adjustments</b>	<b>686,845</b>	<b>83,451</b>
Cash inflow generated from operations	966,334	707,046
Interest received	40,435	14,742
Interest paid	(20,286)	(21,352)
Income taxes paid	(15,336)	(3,053)
<b>Net cash flows from operating activities</b>	<b>971,147</b>	<b>697,383</b>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at amortized cost	(61,074)	(185,365)
Proceeds from disposal of financial assets at amortized cost	125,896	202,578
Acquisition of property, plant and equipment	(202,618)	(205,325)
Proceeds from disposal of property, plant and equipment	105	25
Acquisition of intangible assets	(145,467)	(3,001)
Other non-current assets	31,445	(141,346)
<b>Net cash flows used in investing activities</b>	<b>(251,713)</b>	<b>(332,434)</b>
<b>Cash flows from (used in) financing activities:</b>		
Short-term loans	217	-
Repayment of long-term borrowings	(692,635)	(110,968)
Payment of lease liabilities	(1,010)	(2,218)
Other non-current liabilities	(6,546)	(513)
Cash dividends	(88,309)	-
<b>Net cash flows used in financing activities</b>	<b>(788,283)</b>	<b>(113,699)</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>(3,115)</b>	<b>(1,311)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(71,964)</b>	<b>249,939</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2,704,928</b>	<b>2,454,989</b>
<b>Cash and cash equivalents at end of period</b>	<b>\$ 2,632,964</b>	<b>2,704,928</b>

See accompanying notes to consolidated financial statements.

## Attachment 6

### GIANTPLUS TECHNOLOGY CO., LTD.

#### Article of Incorporation Before and After Amendment

After Amendment	Before Amendment	Rationale
<b>Article 6</b>  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.	<b>Article 6</b>  The Company's share certificates shall be affixed with the seals or by the signature of a least three Board Directors of the Company and issued after being certified by the certification institution. Pursuant to Article 162-2 of the Company Act, the Company may issue shares without printing share certificates after registering with the centralized securities depository enterprise.	Amended in accordance with the Article 162 of the Company Act
<b>Article 23-2</b>  The remaining earnings, within the scope of distributable profits as stipulated in Article 23-1, shall be propose 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.	<b>Article 23-2</b>  The remaining earnings, unless otherwise provided by law, together with the earnings from previous years, shall be propose by the Board of Directors in a dividend distribution plan based on the Company's performance and funding status to maintain stable dividend. The cash dividends shall be at least 10% among the total dividends paid/distributed. 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.	According to the order No. (89)-Tai-Tsai-Jeng-(1)-Zi-100116, (89)-Tai-Tsai-Jeng-(1)-Zi-00371 and (90)-Tai-Tsai-Jeng-(1)-Zi-101801 issued by the Securities and Futures Management Commission, Ministry of Finance, the article was amended because listed companies are required to clearly stipulate specific dividend policy.
<b>Article 27</b>  1. These Articles of Incorporation were enacted in 1997 ... 21. Amended on June 30, 2023 for the twentieth time. <b>22. Amended on June 28, 2024 for the twenty-first time</b>	<b>Article 27</b>  1. These Articles of Incorporation were enacted in 1997 ... 21. Amended on June 30, 2023 for the twentieth time.	Amended as well

## **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 affixed with the seals or by the signature of a least three Board Directors of the Company and issued after being certified by the certification institution. Pursuant to Article 162-2 of the Company Act, 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 case of the Chairman's absence, the Chairman shall designate one of the directors to act on him/her behalf. If there is no such designation, the directors shall elect one from among themselves as the chairman in the shareholders' meeting.

#### 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.

#### 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. When the chairman of the Board is unable to exercise the powers, the vice chairman shall act on his behalf. In case there is no vice chairman, or the vice chairman is also on leave or absent or unable to exercise his power and authority for any cause, the chairman of the board of directors shall designate one of the managing directors, or where there are no managing directors, one of the directors to act on his behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting chairman of the board of directors.

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.

The Company may issue stock or cash to employees of the Company and the affiliated companies meeting the conditions set by the Board Meeting.

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, unless otherwise provided by law, together with the earnings from previous years, shall be propose by the Board of Directors in a dividend distribution plan based on the Company's performance and funding status to maintain stable dividend. The cash dividends shall be at least 10% among the total dividends paid/distributed. 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.

## **Appendix II**

### **Giantplus Technology Co., LTD. Rules and Procedures of Shareholders' Meetings**

#### **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 extraordinary 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 report items 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 extraordinary 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 30, 2024:

Title	Shareholder No.	Name	Current Shareholding structure (Shares)
Chairman	123121	TOPPAN Holdings Inc. TAMURA Takayuki	234,481,757
Director	123121	TOPPAN Holdings Inc. SUGIMOTO Katsumi	234,481,757
Director	123121	TOPPAN Holdings Inc. TOMOBE Minako	234,481,757
Director	123121	TOPPAN Holdings Inc. NUMAZAWA Sadahiro	234,481,757
Independent Director	-	JAU-SHIN HON	0
Independent Director	-	JIA-LI SHIH	0
Independent Director	-	Po-Tsun Liu	0
Total			234,481,757