

Code: 8105

GIANTPLUS TECHNOLOGY CO., LTD.
2025 ANNUAL GENERAL SHAREHOLDERS' MEETING
MEETING HANDBOOK

Date: June 27, 2025

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 2025 Shareholders' Meeting Handbook

Report Items

1. 2024 Business Report
2. 2024 Audit Committee's Review Report
3. 2024 Director and Employee Remuneration Distribution Report
4. Report on the Non-Appropriation of Cash Dividends Appropriation from 2024 Earnings
5. Report on Actual Sales Transactions with Related Party TOPPAN Inc. for 2024
6. Amendments to the Sustainable Development Best Practice Principles

Recognition Items

1. Ratification the 2024 Business Report and Financial Statements
2. Ratification the Proposal for 2024 Earnings Distribution

Election Matters

Proposal for the Complete Re-election of Directors

Discussion Items

1. Amendments to the Articles of Incorporation
2. Proposal to Release Newly Elected Directors and Their Representatives from the Non-Competition Restriction
3. Amendment to the Rules and Procedures of Shareholders' Meetings

Extraordinary motions

Meeting Adjourned

Attachment

1. 2024 Business Report
2. 2024 Audit Committee's Review Report
3. Comparison Table for the Amendments of Sustainable Development Best Practice Principles Before and After Revision Parent Company Only Financial Statements
4. Parent Company Only Financial Statements
5. Consolidated Financial Statements
6. Candidate List for the 11th board of directors
7. Comparison Table for the Amendments of Articles of Incorporation Before and After Revision
8. Comparison Table for the Amendments of Rules and Procedures of Shareholders' Meetings Before and After Revision

Appendix

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

GIANTPLUS TECHNOLOGY CO., LTD.
2025 Annual General Shareholders' Meeting

Meeting Agenda

- I. Method of Convening the Meeting: physical shareholders' meeting
- II. Time: 9:00 a.m., June 27, 2025 (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) 2024 Business Report
 - (2) 2024 Audit Committee's Review Report
 - (3) 2024 Director and Employee Remuneration Distribution Report
 - (4) Report on the Non-Appropriation of Cash Dividends Appropriation from 2024 Earnings
 - (5) Report on Actual Sales Transactions with Related Party TOPPAN Inc. for 2024
 - (6) Amendments to the Sustainable Development Best Practice Principles
- VII. Recognition Items
 - (1) Ratification the 2024 Business Report and Financial Statements
 - (2) Ratification the Proposal for 2024 Earnings Distribution
- VIII. Election Matters
 - Proposal for the Complete Re-election of Directors
- IX. Discussion Items
 - (1) Amendments to the Articles of Incorporation
 - (2) Proposal to Release Newly Elected Directors and Their Representatives from the Non-Competition Restriction
 - (3) Amendment to the Rules and Procedures of Shareholders' Meetings
- X. Extraordinary motions
- XI. Meeting Adjourned

I. Report Items

(1) 2024 Business Report

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

(2) 2024 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) 2024 Director and Employee Remuneration Distribution Report

Explanatory Notes:

1. The distribution of directors' and employees' remuneration for the fiscal year 2024 is in accordance with Article 23 of the Company's Articles of Incorporation.
2. In 2024, the Company made a profit of NT\$75,288,809, a resolution was passed in the board meeting held on March 12, 2025 to provided 5% of the remuneration to employees of NT\$3,764,440 and 1% of the remuneration to directors of NT\$752,888. All payments were made in cash. No difference existed from the expenses recognized for the year ended December 31, 2024.

(4) Report on the Non-Appropriation of Cash Dividends Appropriation from 2024 Earnings

Explanatory Notes:

In consideration of the profitability, working capital, and future business development needs, the earnings for 2024 will be retained and not distributed as cash dividends

(5) Report on Actual Sales Transactions with Related Party TOPPAN Inc. for 2024

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

1. Transaction amount: The actual sales transaction amount in 2024 was NT\$487,827 thousand, accounting for 5.56% of the consolidated net operating income in 2024.
2. Trading conditions: Monthly settlement in 45 days, not significantly different from general customer settings.
3. The transaction price calculation principle approved by the board of directors is used as the basis for judging the maximum limit profit rate and the overall average gross profit rate of the company is used as the basis for judging the quotation.
4. The actual transaction amount was NT\$487,827 thousand, which did not exceed the estimated transaction amount limit of NT\$650,000 thousand approved by the Board of Directors.

(6) Amendments to the Sustainable Development Best Practice Principles

Explanatory Notes: In reference to the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, the Company proposed to amend its “Sustainable Development Best Practice Principles”. Please refer to Attachment 3 (Please refer to page 10 for details).

II. Recognition Items

(1) Ratification the 2024 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanatory Notes:

1. The Company's 2024 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 12, 2025.
2. 2024 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 11-24 for details).

Resolution:

(2) Ratification the Proposal for 2024 Earnings Distribution (Proposed by the Board of Directors)

Explanatory Notes: The Company's 2024 Earnings Distribution as approved by the Board of Directors on March 12, 2025 is as follows:

Unit: NT\$

Items	Amount
Beginning balance of undistributed earnings of 2024	744,337,142
2024 Net income after tax	67,117,471
Re-measurement of net defined benefit plans	8,698,135
Setting aside 10% for the statutory surplus reserve	(7,581,561)
Reversal of contra account of equity, special reserve surplus	30,600,275
2024 Surplus Distribution	843,171,462

Chairman:

General Manager:

Accounting Supervisor:

Resolution:

III. Election Matters

Proposal for the Complete Re-election of Directors (Proposed by the Board of Directors)

Explanatory Notes:

1. The term of office for the Company's current 10th Board of Directors will expire on June 22, 2025. To ensure the continuity and operational needs of the Board, it is proposed that the shareholders' meeting proceed with the re-election of directors.
2. The Company will elect the 11th Board of Directors at this annual general meeting, comprising nine directors, including three independent directors. The election will adopt the candidate nomination system, and directors will be elected from the list of nominated candidates by the shareholders' meeting. Please refer to Attachment 6 (Please refer to pages 25-28 for details).
3. The newly elected directors will serve a three-year term, starting from June 27, 2025, to June 26, 2028, and will assume office immediately after the shareholders' meeting.

Voting Results:

IV. Discussion Items

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

Explanatory Notes:

1. In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act, the Articles of Incorporation are amended to stipulate that a certain percentage of annual earnings shall be allocated for adjusting compensation or distributing remuneration to employees at the basic level.
2. In response to the practical requirements of the Board of Directors' operations, add a new vice chairman position and a proxy system when the chairman of the board of directors is on leave or absent or can not exercise. The comparison table for the amendments of Articles of Incorporation before and after revision is attached hereto as Attachment 7 (Please refer to pages 29-31 for details).

Resolution:

- (2) Proposal to Release Newly Elected Directors and Their Representatives from the Non-Competition Restriction (Proposed by the Board of Directors)

Explanatory Notes: The release of Directors from the non-competition restriction. Details are as follows:

Director	Non-competition lifting activities
TOPPAN Holdings Inc. TAMURA Takayuki	TOPPAN INC., Electronics Business, Head of Display Solutions Division
TOPPAN Holdings Inc. TANAKA Yoshitaka	TOPPAN INC., Electronics Business, General Manager of Business Strategy Division
TOPPAN Holdings Inc. MIURA Hiroya	TOPPAN INC., Electronics Business, General Manager of Accounting Department

Resolution:

- (3) Amendment to the Rules and Procedures of Shareholders' Meetings (Proposed by the Board of Directors)

Explanatory Notes: It is proposed to add a proxy system when the chairman of the board of directors is on leave or absent or can not exercise. The comparison table for the amendments of Rules and Procedures of Shareholders' Meetings before and after revision is attached hereto as Attachment 8 (Please refer to page 32 for details).

Resolution:

V. Extraordinary Motion

VI. Meeting Adjourned

Attachment 1: 2024 Business Report

The year 2024 was marked by various challenges, including geopolitical conflicts, inflation, and rising interest rates, all of which impacted global economic activities and end-user consumption. Despite these unfavorable conditions, the Company maintained stable operations through its solid customer foundation and strategic product planning. Consolidated revenue for the year amounted to NT\$8.767 billion, representing a slight decline of 3.04% compared to 2023. The Company will continue to pursue growth by placing greater emphasis on customized product offerings and the development of Non-Display solutions.

(1) Automotive Applications:

Capitalizing on the advantage of small-volume, high-mix production, the Company has focused on differentiated product deployment. Circular display module knobs have been adopted to replace traditional button-based controls and are applied in front-end Heating, Ventilation, and Air Conditioning (HVAC) control interfaces and passenger seat armrest display modules for high-end European vehicles. The Company is also expanding collaboration with strategic customers on irregular-shaped rearview mirror displays.

(2) Industrial Control Applications:

In line with the product development roadmap of strategic brand customers, the Company is working on the overall functional architecture of wearable panels/modules and displays, optimizing power consumption and outdoor display performance, and integrating customer product development projects. In the medical field, the company has secured development approval for customized display modules from the world's largest sleep apnea machine customer, and is currently in the customer sample verification stage.

(3) Non-Display Applications:

After three years of technical cooperation with foreign start-up companies, the flexible backplane manufacturing process was developed and became the first in the world to be mass-produced with electronic paper for a well-known American cryptocurrency wallet company.

In terms of financial income and expenditure, the net cash inflow from operating activities in 2024 decreased by NT\$694 million compared to last year, net cash outflow from investing activities in 2024 decreased by NT\$65 million compared to the previous year, the net cash outflow from financing activities in 2024 increased by NT\$469 million compared with last year. The consolidated cash balance at the end of 2024 was NT\$2.412 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 2024 was NT\$8.767 billion, a decrease of 3.04% compared with 2023. The consolidated gross profit for the year was NT\$448 million, gross profit margin was 5.11%, net operating profit was NT\$270 million, consolidated net profit for the year was NT\$67 million, earnings per share was NT\$0.15, and net value per share was NT\$18.07.

In terms of research and development (R&D), Gianplus will continue to make improvement on TFT-LCD panels and launch green products that meet the ESG requirements of energy saving and carbon reduction, including low-power reflective panels for outdoor display, ultra-low power displays capable of low-frequency operation through algorithm optimization, and create thin and light displays that integrate touch capabilities in the same glass. On the other hand, Gianplus is actively developing high value-added and customized display module applications with integrated system functions. By moving beyond the traditional TFT hardware industry, the aim is to step into multifunctional system integration that combines both software and hardware design. This strategic transition seeks to expand into emerging markets such as healthcare and AI, in order to meet the diverse and evolving needs of customers.

Looking ahead to 2025, the global economic environment remains full of uncertainties. In the face of a highly challenging operational landscape, Gianplus will continue to closely monitor market dynamics and tariff-related issues, taking prudent and proactive measures to respond to any changes in political or economic conditions. Enhancing operational efficiency and improving profitability will remain top priorities. Gianplus will continue to drive organizational transformation by concentrating R&D resources on high value-added products and expanding into non-panel sectors, thereby mitigating the impact of industry cycles. By leveraging the advantages of small- to medium-sized panel production, which supports low-volume, high-mix manufacturing, Gianplus aims to innovate and build a stable, long-term profitable business model.

Chairman:

General Manager:

Accounting Supervisor:

Attachment 2: 2024 Audit Committee's Review Report

The Board of Directors has prepared the Company's 2024 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 2024 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 12, 2025

Attachment 3

GIANTPLUS TECHNOLOGY CO., LTD.
Comparison Table for the Amendments of Sustainable Development Best Practice Principles Before and After Revision Parent Company Only Financial Statements

After Amendment	Before Amendment	Rationale
Article 27-1 The Company is advised to dedicate resources to cultural and art activities or the cultural and creative industry constantly through donations, sponsorships, investments, procurements, strategic cooperation, corporate volunteering of technical support, or other supporting means, to promote cultural development.	-	Article 27-1 is newly established with reference to the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”
Article 32 These Articles s of Principles were enacted in 25 December, 2014... The 3rd Amendment was on March 17, 2022. The 4th Amendment was on March 12, 2025.	Article 32 These Articles s of Principles were enacted in December 25, 2014... The 3rd Amendment was on March 17, 2022.	Amended as well

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, 2024 and 2023, 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, 2024 and 2023, and its financial performance and its cash flows for the years ended December 31, 2024 and 2023 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(p) “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 fluctuate 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 12, 2025

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, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2024		December 31, 2023				December 31, 2024		December 31, 2023	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 1,930,684	13	2,355,498	16	2170	Account payables	\$ 1,208,106	8	1,128,014	8
1170	Account receivables, net (note 6(b) &(p))	1,446,159	10	964,026	7	2180	Account payables to related parties (note 7)	1,003,586	7	952,953	6
1181	Account receivables due from related parties (note 6(b),(p) &7)	127,616	1	120,277	1	2200	Other payables	831,349	6	846,213	6
1200	Other receivables (note 6(c)&7)	102,008	-	82,731	-	2220	Other payables- related parties (note 7)	2,660,908	18	2,495,556	17
1310	Inventories (note 6(d))	1,290,649	9	1,553,078	11	2230	Current tax liabilities	7,886	-	21,366	-
1470	Other current assets (note 7)	156,880	1	192,161	1	2280	Current lease liabilities (note 6(j))	760	-	525	-
	Total current assets	5,053,996	34	5,267,771	36	2322	Long-term borrowings, current portion (note 6(h))	274,301	2	274,301	2
Non-current assets:						2399	Other current liabilities (notes 6(k)(p)&7)	214,820	1	232,498	2
1550	Investments accounted for using equity method (note 6(e))	4,308,758	29	3,818,910	26		Total current liabilities	6,201,716	42	5,951,426	41
1600	Property, plant and equipment (notes 6(f),7&8)	4,814,078	33	5,006,481	34		Non-Current liabilities:				
1755	Right-of-use assets	1,453	-	1,471	-	2540	Long-term borrowings (note 6(h))	248,118	2	522,419	3
1780	Intangible assets (note 6(g))	340,928	3	391,025	3	2550	Non-current provisions (note 6(k))	95,238	1	95,238	1
1900	Other non-current assets (note 6(l) & 8)	135,043	1	159,643	1	2580	Non-current lease liabilities (note 6(j))	714	-	965	-
	Total non-current assets	9,600,260	66	9,377,530	64	2600	Other non-current liabilities (note 6(l))	127,956	1	157,000	1
							Total non-current liabilities	472,026	4	775,622	5
							Total liabilities	6,673,742	46	6,727,048	46
							Equity attributable to owners of parent (note 6(m)):				
						3110	Ordinary shares	4,415,449	30	4,415,449	30
						3200	Capital surplus	2,618,982	17	2,618,982	17
							Retained earnings:				
						3310	Legal reserve	95,331	1	71,836	-
						3320	Special reserve	89,686	-	80,104	1
						3350	Unappropriated retained earnings	820,152	6	821,569	6
							Other equity interest:				
						3410	Exchange differences on translation of foreign financial statement	(13,050)	-	(43,651)	-
						3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	(46,036)	-	(46,036)	-
							Total equity	7,980,514	54	7,918,253	54
Total assets		\$ 14,654,256	100	14,645,301	100	Total liabilities and equity		\$ 14,654,256	100	14,645,301	100

See accompanying notes to parent company only financial statements.

GIANTPLUS TECHNOLOGY CO., LTD.
Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (note 6(p)&7)	\$ 8,698,945	100	\$ 9,026,940	100
5000	Operating costs (note 6(d)&7)	8,458,282	97	8,310,631	92
	Gross profit from operations	240,663	3	716,309	8
5910	Add: Unrealized profit from sales	(664)	-	(7,241)	-
5920	Realized losses from sales	7,241	-	(245)	-
	Gross profit, net	247,240	3	708,823	8
6100	Operating expenses (note 7):				
	Selling expenses	207,025	3	203,602	2
6200	Administrative expenses	231,081	3	239,202	3
6300	Research and development expenses	184,311	2	184,198	2
6450	Expected credit reversal losses (gains) (note 6(b))	29,263	-	(49,699)	-
	Total operating expenses	651,680	8	577,303	7
	Net operating income	(404,440)	(5)	131,520	1
	Non-operating income and expenses: (note 6(c) (r) &7)				
7100	Interest income	32,996	-	27,576	-
7010	Other income	353,129	4	293,108	4
7020	Other losses	(221,614)	(2)	(121,290)	(1)
7050	Finance costs	(135,435)	(2)	(80,029)	(1)
7070	Share of gain (loss) of subsidiaries, associates and joint ventures accounted for using equity method	452,594	5	9,378	-
7055	Expected credit reversal losses	(6,459)	-	-	-
	Total non-operating income and expenses	475,211	5	128,743	2
	Profit before tax	70,771	-	260,263	3
7950	Less: tax expense (note 6(m))	3,654	-	24,107	-
	Profit	67,117	-	236,156	3
	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans	8,698	-	(1,205)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will not be reclassified to profit or loss	8,698	-	(1,205)	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	30,601	1	(9,582)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will be reclassified to profit or loss	30,601	1	(9,582)	-
	Other comprehensive income	39,299	1	(10,787)	-
8500	Comprehensive income	\$ 106,416	1	\$ 225,369	3
	Earnings per share (note 6(o))				
9750	Basic earnings per share (NT dollars)	\$ 0.15		\$ 0.53	
9850	Diluted earnings per share (NT dollars)	\$ 0.15		\$ 0.53	

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, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

						Other equity interest		
	Share capital		Retained earnings			Exchange differences on translation of foreign financial statement	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings			
Balance at January 1, 2023	\$ 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
Profit for the year	-	-	-	-	67,117	-	-	67,117
Other comprehensive income	-	-	-	-	8,698	30,601	-	39,299
Comprehensive income	-	-	-	-	75,815	30,601	-	106,416
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	23,495	-	(23,495)	-	-	-
Reversal of special reserve	-	-	-	9,582	(9,582)	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(44,155)	-	-	(44,155)
Balance at December 31, 2024	\$ 4,415,449	2,618,982	95,331	89,686	820,152	(13,050)	(46,036)	7,980,514

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, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

	2024	2023
Cash flows from (used in) operating activities:		
Profit before tax	\$ 70,771	\$ 260,263
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	299,250	317,514
Amortization expense	51,142	42,145
Expected credit reversal losses (gains)	35,722	(49,699)
Interest expense	135,435	80,029
Interest income	(32,996)	(27,576)
Share of gain of subsidiaries, associates and joint ventures accounted for using equity method	(452,594)	(9,378)
Gain on disposal of property, plant and equipment	(76)	(76)
Total adjustments to reconcile profit	35,883	352,959
Changes in operating assets and liabilities:		
Changes in operating assets:		
Account receivables	(511,396)	529,984
Account receivables due from related parties	(7,339)	35,410
Other receivables	(15,474)	(10,734)
Inventories	262,429	96,432
Other current assets	35,281	18,613
Net defined benefit assets	(11,283)	-
Total changes in operating assets	(247,782)	669,705
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	-	(34)
Account payables	80,092	(264,473)
Account payables to related parties	50,633	1,159
Other payables	37,275	(125,412)
Other payables to related parties	(9,630)	(2,715)
Other current liabilities	(17,678)	7,987
Net defined benefit liability	8,378	(1,648)
Total changes in operating liabilities	149,070	(385,136)
Total changes in operating assets and liabilities	(98,712)	284,569
Total adjustments	(62,829)	637,528
Cash inflow generated from operations	7,942	897,791
Interest received	32,996	27,576
Interest paid	(70,317)	(38,031)
Income taxes paid	(27,396)	(6,888)
Net cash flows from (used in) operating activities	(56,775)	880,448
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(93,238)	(147,242)
Acquisition of intangible assets	(97,572)	(145,163)
Other non-current assets	28,926	46,600
Net cash flows used in investing activities	(161,884)	(245,805)
Cash flows from (used in) financing activities:		
Repayments of long-term borrowings	(274,301)	(692,635)
Other payables to related parties	113,063	(390)
Repayments of lease liabilities	(703)	(1,010)
Other non-current liabilities	(59)	(960)
Cash dividends	(44,155)	(88,309)
Net cash flows used in financing activities	(206,155)	(783,304)
Net decrease in cash and cash equivalents	(424,814)	(148,661)
Cash and cash equivalents at beginning of period	2,355,498	2,504,159
Cash and cash equivalents at end of period	\$ 1,930,684	\$ 2,355,498

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, 2024 and 2023, 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, 2024 and 2023, 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(p) “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 fluctuate 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, 2024 and 2023, 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 12, 2025

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, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2024		December 31, 2023				December 31, 2024		December 31, 2023			
		Amount	%	Amount	%			Amount	%	Amount	%		
Assets						Liabilities and Equity							
Current assets:						Current liabilities:							
1100	Cash and cash equivalents (note 6(a))	\$	2,412,110	21	2,632,964	23	2100	Short-term borrowings	\$	-	212	-	
1136	Current financial assets at amortized cost (note 6(b))		-	-	19,958	-	2170	Account payables		1,350,568	12	1,266,747	11
1170	Account receivables, net (notes 6(c) &(p))		1,450,404	13	973,558	8	2180	Account payables to related parties (note 7)		135,277	1	208,273	2
1181	Account receivables due from related parties (notes 6(c) ,(p) &7)		127,616	1	120,277	1	2200	Other payables (note 7)		954,926	8	967,885	8
1200	Other receivables (notes 6(d)&7)		97,440	1	79,134	1	2230	Current tax liabilities		37,564	-	40,166	-
1310	Inventories (note 6(e))		1,329,850	11	1,561,936	13	2280	Current lease liabilities (note 6(j))		760	-	525	-
1470	Other current assets (notes 7&8)		186,782	2	212,218	2	2322	Long-term borrowings, current portion (note 6(h))		274,301	3	274,301	2
Total current assets			5,604,202	49	5,600,045	48	2399	Other current liabilities (notes 6(k),(p)&7)		223,172	2	235,744	2
Non-current assets:							Total current liabilities			2,976,568	26	2,993,853	25
1600	Property, plant and equipment (notes 6(f), 7&8)		5,291,596	46	5,473,238	47	Non-Current liabilities:						
1755	Right-of-use assets		38,079	-	37,257	-	2540	Long-term borrowings (note 6(h))		248,118	2	522,419	4
1780	Intangible assets (note 6(g))		342,553	3	391,436	3	2550	Non-current provisions (note 6(k))		95,238	1	95,238	1
1900	Other non-current assets (notes 6(b), (l)&8)		155,625	2	188,509	2	2580	Non-current lease liabilities (note 6(j))		714	-	965	-
Total non-current assets			5,827,853	51	6,090,440	52	2600	Other non-current liabilities (notes 6(l))		130,903	1	159,757	1
							Total non-current liabilities			474,973	4	778,379	6
							Total liabilities			3,451,541	30	3,772,232	31
							Equity attributable to owners of parent (note 6(h)):						
						3110	Ordinary shares		4,415,449	38	4,415,449	38	
						3200	Capital surplus		2,618,982	23	2,618,982	22	
							Retained earnings:						
						3310	Legal reserve		95,331	1	71,836	1	
						3320	Special reserve		89,686	1	80,104	1	
						3350	Unappropriated retained earnings		820,152	7	821,569	7	
							Other equity interest:						
						3410	Exchange differences on translation of foreign financial statements		(13,050)	-	(43,651),	-	
						3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		(46,036)	-	(46,036)	-	
							Total equity		7,980,514	70	7,918,253	69	
Total assets		\$	11,432,055	100	11,690,485	100	Total liabilities and equity	\$	11,432,055	100	11,690,485	100	

See accompanying notes to consolidated financial statements.

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

GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(p)&7)	\$ 8,767,126	100	9,042,115	100
5000	Operating costs (notes 6(e)&7)	8,319,398	95	8,286,086	92
	Gross profit from operations	447,728	5	756,029	8
	Operating expenses: (notes 7)				
6100	Selling expenses	210,327	3	208,240	2
6200	Administrative expenses	293,786	3	304,648	3
6300	Research and development expenses	184,306	2	184,194	2
6450	Expected credit reversal losses (gains) (note6(c))	29,263	-	(49,699)	(1)
	Total operating expenses	717,682	8	647,383	6
	Net operating income	(269,954)	(3)	108,646	2
	Non-operating income and expenses (note 6(d), (r) &7):				
7100	Interest income	49,963	-	40,435	-
7010	Other income	336,064	4	278,316	3
7020	Other gains and losses	2,745	-	(128,094)	(1)
7050	Finance costs	(13,422)	-	(19,814)	-
7055	Expected credit reversal losses	(6,459)	-	-	-
	Total non-operating income and expenses	368,891	4	170,843	2
	Profit before tax	98,937	1	279,489	4
7950	Less: tax expense (note 6(m))	31,820	-	43,333	-
	Profit	67,117	1	236,156	4
	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains on remeasurements of defined benefit plans	8,698	-	(1,205)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will not be reclassified to profit or loss	8,698	-	(1,205)	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	30,601	-	(9,582)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will be reclassified to profit or loss	30,601	-	(9,582)	-
	Other comprehensive income	39,299	-	(10,787)	-
8500	Comprehensive income	\$ 106,416	1	225,369	4
	Earnings per share (note 6(o))				
9750	Basic earnings per share (NT dollars)	\$ 0.15		0.53	
9850	Diluted earnings per share (NT dollars)	\$ 0.15		0.53	

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, 2024 and
2023 (Expressed in Thousands of New Taiwan
Dollars)

Equity attributable to owners of parent

						Total other equity interest		Total equity
	Share capital	Capital surplus	Legal reserve	Retained earnings	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other Comprehensive income	
	Ordinary shares			Special reserve				
Balance at January 1, 2023	\$ 4,415,449	2,618,982	9,458	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 dividend	-	-	-	-	(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
Profit for the year	-	-	-	-	67,117	-	-	67,117
Other comprehensive income	-	-	-	-	8,698	30,601	-	39,299
Comprehensive income	-	-	-	-	75,815	30,601	-	106,416
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	23,495	-	(23,495)	-	-	-
Special reserve appropriated	-	-	-	9,582	(9,582)	-	-	-
Cash dividend	-	-	-	-	(44,155)	-	-	(44,155)
Balance at December 31, 2024	\$ 4,415,449	2,618,982	95,331	89,686	820,152	(13,050)	(46,036)	7,980,514

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, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

	2024	2023
Cash flows from (used in) operating activities:		
Profit before tax	\$ 98,937	\$ 279,489
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	372,979	390,571
Amortization expense	55,685	45,980
Expected credit reversal losses (gains)	35,722	(49,699)
Interest expense	13,422	19,814
Interest income	(49,963)	(40,435)
Gain on disposal of property, plant and equipment	(143)	(105)
Total adjustments to reconcile profit	427,702	366,126
Changes in operating assets and liabilities:		
Changes in operating assets:		
Account receivables	(506,109)	522,348
Account receivables due from related parties	(7,339)	35,410
Other receivables	(14,503)	(9,130)
Inventories	227,947	177,029
Other current assets	25,436	6,798
Net defined benefit assets	(11,283)	-
Total changes in operating assets	(285,851)	732,455
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	-	(34)
Account payables	83,821	(308,093)
Account payables to related parties	(72,996)	25,018
Other payables	38,518	(131,796)
Other current liabilities	(12,572)	4,817
Net defined benefit liability	8,378	(1,648)
Total changes in operating liabilities	45,149	(411,736)
Total changes in operating assets and liabilities	(240,702)	320,719
Total adjustments	187,000	686,845
Cash inflow generated from operations	285,937	966,334
Interest received	49,963	40,435
Interest paid	(13,655)	(20,286)
Income taxes paid	(44,684)	(15,336)
Net cash flows from operating activities	277,561	971,147
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(22,479)	(61,074)
Proceeds from disposal of financial assets at amortized cost	43,353	125,896
Acquisition of property, plant and equipment	(145,890)	(202,618)
Proceeds from disposal of property, plant and equipment	143	105
Acquisition of intangible assets	(97,572)	(145,467)
Other non-current assets	35,484	31,445
Net cash flows used in investing activities	(186,961)	(251,713)
Cash flows from (used in) financing activities:		
Short-term loans	(221)	217
Repayment of long-term debt	(274,301)	(692,635)
Payment of lease liabilities	(703)	(1,010)
Other non-current liabilities	131	(6,546)
Cash dividends	(44,155)	(88,309)
Net cash flows used in financing activities	(319,249)	(788,283)
Effect of exchange rate changes on cash and cash equivalents	7,795	(3,115)
Net decrease in cash and cash equivalents	(220,854)	(71,964)
Cash and cash equivalents at beginning of period	2,632,964	2,704,928
Cash and cash equivalents at end of period	\$ 2,412,110	2,632,964

See accompanying notes to consolidated financial statements.

Attachment 6

GIANTPLUS TECHNOLOGY CO., LTD.
Candidate List for the 11th Board of Directors

Type	Candidate Name	Education	Work Experience	Current Position	Corporate Name of the Representative	Shares Held
Director	TOPPAN Holdings Inc. TAMURA Takayuki	Department of Production Planning and System Management Engineering, Kogakuin University	1.Chairman of GIANPLUS Technology 2.Toppan Corporation Electronics Business Headquarters ORTUS Business Manager	1. Chairman of GIANPLUS Technology 2.TOPPAN INC., Electronics Business, Head of Display Solutions Division	TOPPAN Holdings Inc.	152,981,757
Director	TOPPAN Holdings Inc. TANAKA Yoshitaka	Department of Electrical and Information Engineering, Nagoya Institute of Technology	1.Director of GIANPLUS Technology 2.General Manager, Business Strategy Division, Electronics Business Division, Toppan Corporation 3.Toppan Printing Co., Ltd., Electronics Business Headquarters, ORTUS Division Manager	1.Director of GIANPLUS Technology 2. TOPPAN INC., Electronics Business, General Manager of Business Strategy Division	TOPPAN Holdings Inc.	152,981,757
Director	TOPPAN Holdings Inc. FUJIWARA Shigeaki	Department of Economics, Nagoya Gakuin University	1. Director and Deputy General Manager of GIANPLUS Technology 2.Deputy General Manager of Business Planning Department of GIANPLUS Technology	Director and Deputy General Manager of GIANPLUS Technology	TOPPAN Holdings Inc.	152,981,757

Type	Candidate Name	Education	Work Experience	Current Position	Corporate Name of the Representative	Shares Held
			3.TOPPAN Co., Ltd. Electronic Business Headquarters Ortus Business Department General Manager			
Director	TOPPAN Holdings Inc. MIURA Hiroya	Department of Economics, Kyushu University	1. Director of GIANPLUS Technology 2. TOPPAN Co., Ltd. Electronics Division General Manager 3. Toppan Printing Co., Ltd. West Japan Business Headquarters Accounting Department Manager	1. Director of GIANPLUS Technology 2. TOPPAN INC., Electronics Business, General Manager of Accounting Department	TOPPAN Holdings Inc.	152,981,757
Director	HSIN-CHEN LU	Department of Applied Foreign Languages, National Taipei University of Business, National Taiwan University College of Management EMBA State-owned Enterprises Department (currently studying)	Chairman of HO KUO Investment Co., Ltd.	1. Director of GIANPLUS Technology 2. Chairman of HO KUO Investment Co., Ltd.	None	0

Type	Candidate Name	Education	Work Experience	Current Position	Corporate Name of the Representative	Shares Held
Director	Juyi Investment Co., Ltd. SUGIMOTO Katsumi	Department of Environmental Safety, Fukui University of Technology	1. Director and General Manager of GIANPLUS Technology 2. Senior Vice President of Marketing Business Center of GIANPLUS Technology 3. Advisor, Ortus Division, Toppan Printing 4. Synaptics Japan VP 5. Japan Display Inc. Business Manager 6. Toshiba Mobile Display Department Manager	Director and General Manager of GIANPLUS Technology	Juyi Investment Co., Ltd.	81,500,000
Independent Director	CHUNG-JEN CHEN	PhD in Management from Rensselaer Polytechnic Institute	1. Professor, Department of Business Administration and Graduate School of Commerce, National Taiwan University 2. Director of the Center for Science and Technology Policy and Industrial Development, National Taiwan University 3. Independent Director of ATEN International CO., LTD.	1. Professor, Department of Business Administration and Graduate School of Commerce, National Taiwan University 2. Director of the Center for Science and Technology Policy and Industrial Development, National Taiwan University	None	0

Type	Candidate Name	Education	Work Experience	Current Position	Corporate Name of the Representative	Shares Held
			4.Independent Director of Solteam Incorporation 5.Independent Director of USUN Technology CO., LTD. 6.Dean of the School of Management, Yuan Ze University (on secondment) 7.Deputy Director of Research and Development, National Taiwan University 8.Deputy Director of the Department of Continuing Education and Extension, National Taiwan University	3.Independent Director of ATEN International CO., LTD. 4.Independent Director of Solteam Incorporation 5.Independent Director of USUN Technology CO., LTD.		
Independent Director	CHING-WEN LIAO	Department of Accounting, National Taipei University	IPO counseling accountant of Jia Wei & Co., CPAs	Partner of Jingyong CPA Firm	None	0
Independent Director	MEAN-SUN DAI	Doctor of Law, National Chengchi University	1.Professor of Law, Chinese Culture University 2.Independent Director of Shin Kong Securities Co., Ltd.	1.Professor of Law, Fu Jen Catholic University 2.Taipei Exchange Securities OTC Review Committee Member	None	0

Attachment 7**GIANTPLUS TECHNOLOGY CO., LTD.****Article of Incorporation****Comparison Table for the Amendments of Articles of Incorporation Before and After Revision**

After Amendment	Before Amendment	Rationale
Article10 The chairman of the board of directors shall preside at the shareholders' meeting. In case the chairman of the board of directors is on leave or absent or can not exercise, his power and authority for any cause, 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 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.	Article10 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.	Improve the proxy system for the chairman of the board of directors.
Article17 The Board Meeting shall be organized by directors, while the chairman and the vice 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. In response to the practical requirements of the Board of Directors' operations, and may also elect in the same manner a vice chairman of the board.	Article17 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.	In response to the practical requirements of the Board of Directors' operations, a Vice Chairman position shall be added to assist the Chairperson in executing board affairs.

<p>Article 18</p> <p>The operational policy and other material matter of the Company shall be decided by the Board Meeting. The Board Meetings shall be convened by the chairman of the Board, except for the first meeting of each term of office, which shall be convened under Article 203 of the Company Act. In case the chairman of the board of directors is on leave or absent or can not exercise, his power and authority for any cause, 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 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.</p>	<p>Article 18</p> <p>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.</p>	<p>Improve the proxy system for the chairman of the board of directors.</p>
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<p>Article 23</p> <p>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.</p> <p>Among the employees' compensation mentioned in the preceding paragraph, no less than 30% shall be distributed to basic-level employees.</p> <p>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.</p>	<p>Article 23</p> <p>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.</p> <p>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.</p>	<p>In accordance with Article 14 of the Securities and Exchange Act, the Articles of Incorporation stipulates that a certain percentage of annual earnings shall be allocated for adjusting compensation or distributing remuneration to employees at the basic level.</p>
<p>Article 27</p> <p>1. These Articles of Incorporation were enacted in 1997</p> <p>...</p> <p>22. The 21st Amendment was on June 28, 2024.</p> <p>23. The 22th Amendment was on June 27, 2025.</p>	<p>Article 27</p> <p>1. These Articles of Incorporation were enacted in 1997</p> <p>...</p> <p>22. The 21st Amendment was on June 28, 2024</p>	<p>Amended as well</p>

Attachment 8

GIANTPLUS TECHNOLOGY CO., LTD.

Rules and Procedures of Shareholders' Meetings

Comparison Table for the Amendments of Rules and Procedures of Shareholders' Meetings Before and After Revision

After Amendment	Before Amendment	Rationale
Article 5 If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. In case the chairman of the board of directors is on leave or absent or can not exercise, his power and authority for any cause, 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 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 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. ...	Improve the proxy system for the chairman of the board of directors.

Appendix I

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

Chapter I General Provisions

Article 1

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

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

Article 2

The Company’s scope of business is as follows:

CC01080 Electronic parts and components manufacturing

CE01010 Precision instruments manufacturing

F119010 Wholesale of electronic materials

F219010 Retail sale of electronic materials

I301010 Software design services

F213040 Retail sale of precision instruments

F401010 International trade

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

Article 3

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

Article 4

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

Chapter II Shares

Article 5

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

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

Article 6

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

Article 7

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

Chapter III Shareholders' Meeting

Article 8

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

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

Article 9

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

Article 10

The chairman of the board of directors shall preside at the shareholders' meeting. In 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, 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.

Article 23-3

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

Chapter VII Supplemental Provisions

Article 24

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

Article 25

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

Article 26

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

Article 27

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

Appendix II

Giantplus Technology Co., LTD.

Rules and Procedures of Shareholders' Meetings (Before Amendments)

Article 1

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

Article 2

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

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

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

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

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

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

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

Article 3

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

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

Article 4

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

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

Article 5

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

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

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

Article 6

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

Article 7

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

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

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

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

Article 8

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

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

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

Article 9

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

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

Unless otherwise resolved at the shareholders' meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including 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. Procedures for Election of Directors

Article 1

Except as otherwise provided by law and regulation or by the Corporation's Articles of Incorporation, elections of directors shall be conducted in accordance with these procedures.

Article 2

The election of the directors at the Company is advised to use the cumulative voting system, each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 3

The number of directors will be as specified in the Company's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall coordinate among themselves to determine the winner. If no consensus is reached, the position shall be vacant.

Article 4

Before the begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 5

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 6

The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and

development needs. It is advisable that the policy 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. Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director. The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

Article 7

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 8

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 9

The board of directors of the Company shall issue notifications to the persons elected as directors

Article 10

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. When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies. When the number of independent directors falls below that required under the proviso of Paragraph 1, Article 14-2 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting to fill the vacancy. When the independent directors are dismissed, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 11

These Procedures and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

Appendix IV

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 29, 2025:

Title	Shareholder No.	Name	Current Shareholding structure (Shares)
Chairman	123121	TOPPAN Holdings Inc. TAMURA Takayuki	152,981,757
Director	123121	TOPPAN Holdings Inc. FUJIWARA Shigeaki	152,981,757
Director	123121	TOPPAN Holdings Inc. MIURA Hiroya	152,981,757
Director	123121	TOPPAN Holdings Inc. TANAKA Yoshitaka	152,981,757
Director	-	HSIN-CHEN LU	0
Director	-	SUGIMOTO Katsumi	0
Independent Director	-	JAU-SHIN HON	0
Independent Director	-	JIA-LI SHIH	0
Independent Director	-	PO-TSUN LIU	0
Total			152,981,757