

Code: 8105

GIANTPLUS TECHNOLOGY CO., LTD.
2023 ANNUAL GENERAL SHAREHOLDERS' MEETING
MEETING HANDBOOK (Translation)

Date: June 30, 2023

(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.)

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GIANTPLUS TECHNOLOGY CO., LTD.
2023 Annual General Shareholders' Meeting

Meeting Agenda

- I. Method of Convening the Meeting: physical shareholders' meeting
- II. Time: 9:00 a.m., June 30, 2023 (Friday)
- III. Place: No.13, Industrial Rd., Lu-Chu Li, Tofen, Miaoli, Taiwan, R.O.C. (Tofen Factory)
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I. Report Items

(1) 2022 Business Report

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

(2) 2022 Audit Committee's Review Report

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

(3) 2022 Director and Employee Remuneration Distribution Report

Explanatory Notes:

1. The distribution of employees' and directors' remuneration for the fiscal year 2022 is in accordance with Article 23 of the Company's Articles of Incorporation.
2. In 2022, the Company made a profit of NT\$654,351,826, and provided 1% of the remuneration to directors of NT\$6,543,518 and 5% of the remuneration to employees of NT\$32,717,591. All payments were made in cash.

(4) Cash Dividends Appropriation of 2022 Earnings Report

Explanatory Notes:

1. In accordance with Article 23-1 of the Company's Articles of Incorporation.
2. The Board of Directors' Meeting on March 15, 2023 resolved to distribute cash dividends of NT\$0.2 per share, totaling NT\$88,308,970.

(5) Amendments to Rules and Procedures of Board of Directors Meetings

Explanatory Notes: The Rules and Procedures of Board of Directors Meetings is attached hereto as Attachment 3 (Please refer to pages 6-7 for details).

II. Ratification Items

(1) To Accept 2022 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanatory Notes:

1. The Company's 2022 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 15, 2023.
2. 2022 Business Report, Independent Auditors' Report and Financial Statements are attached hereto as Attachment 1 (Please refer to pages 6-7 for details) and Attachment 4 to 5 (Please refer to pages 37-44 for details).

Resolution:

(2) To Approve the Proposal for 2022 Earnings Distribution (Proposed by the Board of Directors)

Explanatory Notes: The Company's 2022 Earnings Distribution as approved by the Board of Directors on March 15, 2023 is as follows:

Unit: NT\$

Items	Amount
Beginning balance of undistributed earnings of 2022	104,472,840
2022 Net income after tax	613,673,775
Re-measurement of net defined benefit plans	9,833,055
Setting aside 10% for the statutory surplus reserve	(62,350,683)
Reversal of contra account of equity, special reserve surplus	9,297,864
2022 Surplus Distribution	674,926,851
Allocation of items.	
Distribute cash dividends of NT\$0.2 per share	88,308,970
Ending balance of undistributed earnings of 2022	586,617,881

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

Chairman: General Manager: Accounting Supervisor:

Resolution:

III. Discussion Items

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

Explanatory Notes:

The company's Articles of Incorporation, specifically Article 23-1 of the Articles of Incorporation, have been modified in accordance with Article 237 of the Company Act. The Comparison Table for the Amendments of Articles of Incorporation before and after revision is attached hereto as Attachment 6 (Please refer to page 27 for details).

Resolution:

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

Explanatory Notes:

According to Article 209 of the Company Act, it is proposed to request the approval of the Annual General Shareholders' Meeting to the lifting of the Non-Competition Restriction imposed on director TOMOBE MINAKO, the legal representative of TOPPAN INC., during his tenure as a Director of the Company.

Director	Non-competition lifting activities
TOPPAN INC. TOMOBE MINAKO	1.General Manager of Accounting Department, TOPPAN INC. Electronics Division 2.Auditor, TOPPAN ELECTRONICS PRODUCTS CO., LTD. 3.Director, ORTUSTECH (MALAYSIA) SDN. BHD.

Resolution:

IV. Election Items

Agenda: By-election of Independent Directors (Proposed by the Board of Directors)

Explanatory Notes:

1. The shareholders' meeting was convened to elect one independent director for the tenth term. The election shall be based on a candidate nomination system and the shareholders' meeting will elect the independent director from a list of candidates.
2. The newly elected independent directors will take office immediately after the shareholders' meeting for the period from June 30, 2023 to June 22, 2025. To make up for the original term of office, the shareholders' meeting shall select the directors from a list of candidates attached hereto as Attachment 7 (Please refer to pages 53 to 56 for details).

Resolution:

V. Extraordinary Motion

VI. Meeting Adjourned

Attachment 1: Business Report

In 2022, market demand slowed down significantly due to a rapid decline in demand from homes amplified by the spread of the COVID-19 pandemic and supply chain disruptions caused by the China blockade. In addition, the Russia-Ukraine war and the U.S.-China trade friction have exacerbated counter-globalization and anti-trade liberalization tendencies, soaring international raw material and energy prices have resulted in high inflation. Considering the current state of the market, the LCD industry has been dealing with various difficulties, including a constrained supply chain and sluggish demand.

Gian plus continues the operating policy committed to providing differentiated product manufacturing and services focused on niche markets that fit Gian plus's product lines and business scale. The Company offers specialized services that support applications and unique technologies in various areas, including industrial control, automotive, wearable, handheld terminal, card terminals, and medical. As a result, the Company is able to increase its profitability while also enhancing the standing of its important partners.

In terms of financial income and expenditure, the net cash inflow from operating activities in 2022 increased by NT\$294 million compared to last year, net cash outflow from investing activities in 2022 increased by NT\$87.88 million compared to the previous year, the net cash outflow from financing activities in 2022 decreased by NT\$1.83 million compared with last year. The consolidated cash balance at the end of 2022 was NT\$2.705 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 2022 was NT\$10.414 billion, an increase of 1.41% compared with 2021. The consolidated gross profit for the year was NT\$1.139 billion, gross profit margin was 10.94%, net operating profit was NT\$323 million, consolidated net profit for the year was NT\$614 million, earnings per share was NT\$1.39, and net value per share was NT\$17.62.

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

Facing the future competition of the LCD industry. Gianplus will further grasp the key material supply chain trends and actively develop a supply chain strategy that will benefit the future long-term development to ensure stable production. The Company will continue to refine its differentiated technologies, such as semi-reflective and non-LCD applications to create product uniqueness. In the future, the Company will continue to focus on expanding the niche market of small and medium sizes with high added value. At the same time, Gianplus is actively seeking new customer segments in the industry, establishing the panel base of the standard product platform under construction, providing a standard platform for various panel sizes and functions, reducing development costs, providing a supply chain structure that meets the small and diverse needs of various industries for LCD panels, and expand the market customer base.

In an unstable international political and economic situation, Gianplus will remain highly alert and flexible to respond promptly to changes and uncertainties and ensure the long-term continuity of the supply chain. In addition, in the face of the increasingly serious climate problem, Gianplus will spare no effort to cooperate with relevant policies and continue to promote energy-saving and carbon-reducing manufacturing and the development of low-energy-consuming products in an effort to move toward sustainable management.

Chairman:

General Manager:

Accounting Supervisor:

Attachment 2: Audit Committee's Review Report

The Board of Directors has prepared the Company's 2022 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 2022 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 15, 2023

Attachment 3

GIANTPLUS TECHNOLOGY CO., LTD. Rules and Procedures of Board of Directors Meetings

Article 1

The Company hereby establishes these regulations in accordance with Article 2 of the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies” for the purpose of compliance in order to create a good governance system for the Company's Board of Directors, enhance the supervisory function, and strengthen the management function.

Article 2

The Company shall follow rules of procedure for its board of directors meetings which are the main agenda items, operational procedures, required content of meeting minutes, public announcements, and other compliance requirements for board meetings shall be handled in accordance with these Regulations.

Article 3

The board of directors shall be convened at least once a quarter.

The reasons for calling a board of directors meeting shall be stated, and the directors shall be notified in writing, email, or fax seven days in advance, except that in case of emergency, the Board of Directors may be convened at any time and the directors may be notified by email or fax.

All matters set out in paragraph 1 of Article 12 shall be specified in the notice of the reasons for calling a board of directors meeting, and none of them may be raised by an extraordinary motion.

Article 4

The President Office is designated as a working group by the board of directors for handling meeting affairs.

The President Office shall prepare agenda items for the board of directors meeting, and provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.

If directors consider that the pre-meeting materials provided are insufficiently comprehensive may request the President Office to supplement the materials, which shall be provided within three days.

If the directors is concerning that materials for the proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the board of directors.

Article 5

When a board of directors meeting is held, an attendance book shall be made ready for signature by directors attending the meeting and thereafter made available for future reference.

All board directors shall attend board meetings in person. If attendance is unable to attend a board meeting in person, they may appoint another director to attend the meeting as their proxy accordance with the Company's Articles of Incorporation. Attendance via video conference is deemed as attendance in person.

A director appointing another director to attend a board meeting in their place shall in each case give to that director a written proxy stating the scope of authorization with respect to the reasons for the meeting.

A proxy under paragraph 2 may accept a proxy from one person only.

Article 6

A board of directors meeting shall be held at the location and during the Company's business hours or at a place and time convenient to all directors and suitable for holding such a meeting.

Article 7

Where the chairperson of the board calls a meeting of the board of directors, the meeting shall be chaired by the chairperson. However, where the first meeting of each newly elected board of directors is called by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the directors were elected, the meeting shall be chaired by that director. If two or more directors are so entitled to call the meeting, they shall choose one person by and from among themselves to chair the meeting.

Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.

When the chairperson of the board is on leave or for any reason cannot exercise the chairperson's powers, the chairman shall designate a managing director to act as a proxy; if there is no managing director, designate a director to act as a proxy. In case the chairman does not designate a proxy, the managing director or one of the directors shall recommend one of them to serve as the proxy.

Article 8

When holding a board of directors meeting, the President Office shall have all relevant information available for peruse by the Directors at any time.

Depending on the content of the meeting proposals, the Company may notify personnel of relevant departments or subsidiaries to attend the meeting as nonvoting participants. If necessary, the Company may also invite certificated public accounts, attorneys, or other professionals to participate as nonvoting participants and make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.

The chairman will make the opening statement when more than half of the directors are present.

When the meeting time has arrived, and one-half of all board directors are not present, the meeting chair may announce the postponement, but only two postponements may be made. If the quorum is still not met after two such delays, the chair shall re-call the meeting following the procedures provided in Article 3, paragraph 2.

The term "all board directors" as used in the preceding paragraph, shall be calculated as the number of directors then in office.

Article 9

The Company shall record on audio or video tape the entire proceedings of a board of directors meeting, preserve the recordings for at least five years, and shall be kept in electronic form.

If before the end of the preservation period referred to in the preceding paragraph, any litigation arises in connection with a resolution of a board of directors meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded, and the aforementioned provisions shall not apply.

Where a board of directors meeting is held via video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the Company's existence.

Article 10

Agenda items for regular board of directors meetings shall include at least the following:

1. Reports:
 - A. Minutes of the last meeting and actions arising.
 - B. Reporting on important financial and business matters.
 - C. Reporting on internal audit activities.
 - D. Other important matters to be reported.
2. Discussions:
 - A. Items discussed and continued from the last meeting.
 - B. Items for discussion at this meeting.
3. Extraordinary motions

Article 11

A board of directors meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of directors present at the meeting.

The meeting chair may not announce the meeting closed without the approval of a majority of directors present at the meeting.

If at any time during the proceeding of a board of directors meeting the directors sitting at the meeting are not more than half of the directors present at the meeting, then upon motion by the directors sitting at the meeting, the chair shall announce to suspend the meeting and apply the provisions of Article 8, Paragraph 4.

Article 12

A Company shall submit the following items for discussion by the board of directors:

1. Company business plan.
2. Annual and semi-annual financial reports, except for semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA).

3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and an assessment of the effectiveness of the internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act relating to implementing procedures for handling financial or operational actions of considerable importance, such as acquisition or disposal of assets, derivatives trading, lending of funds to others, or endorsement or guarantee of others.
5. The offering, issuance, or private placement of any equity-type securities.
6. If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.
7. The appointment or discharge of a financial, accounting, or internal audit officer.
8. A donation to a related party or a significant donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.
9. Any matter required by Article 14-3 of the Securities and Exchange Act, any other law, regulation, or the Articles of Incorporation to be resolved by the shareholders' meeting, or any such significant matter as may be prescribed by the competent authority.

The term “related party” in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term “major donation to a non-related party” means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NT\$100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

The term “within a 1-year period” in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempt from inclusion in the calculation.

For foreign companies whose stock has no par value or a par value other than \$NT10, the “5 percent of paid-in capital” in paragraph 2 above shall be calculated instead as 2.5 percent of shareholder equity.

At least one independent director shall attend a meeting in person. In the case of a meeting concerning any matter required to be submitted for a resolution by the board of directors under paragraph 1, each independent director shall attend in person. If an independent director is unable to attend in person, they shall appoint another independent director to participate as their proxy. If an independent director expresses any objection or reservation about a matter, it shall be recorded in the board meeting minutes. An independent director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.

Article 13

When the Chairman considers that the discussion of a motion has reached the level of being ready for voting, the Chair may announce the discussion closed and bring the matter to vote.

If the Chairman consults all directors present at a board of directors meeting, and there is no dissenting opinion, the matter shall be deemed approved and shall have the same effect as if it had been voted on. If there is any objection after being consulted by the Chairman, a vote shall be taken.

The Chairman shall select a method of voting in accordance with the provisions of the following paragraphs, but in the event of dissenting opinions of those present, a majority opinion shall be obtained:

- (1) Voting by a show of hands or poll star device.
- (2) Roll call vote.
- (3) Voting by ballot.

“All directors present at the meeting” in the preceding two paragraphs does not include directors prohibited from exercising voting rights pursuant to Article 15, paragraph 1.

Article 14

Except as otherwise provided in the Securities and Exchange Act and the Company Act, a resolution on a matter at a board of directors meeting requires the approval of a majority of the directors present at the meeting that a majority of all directors shall attend.

If there are amendments or substitutions to the same motion, the Chairman shall determine the order of voting with the original motion. However, if one of the motions has been approved, the other motions shall be deemed to be rejected, and no further vote is required.

The Chairman will designate individuals as vote monitors and counters as needed. However, the voting monitors shall be directors.

Article 15

Suppose any director or a juristic person represented by a director is an interested party with respect to any agenda item. In that case, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, the director may not participate in the discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relationship with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

The resolution of the board of directors of the Company shall be made in accordance with Article 206, paragraph 4 of that Act and Article 180, paragraph 2 of the Company Act, for those directors who are prohibited from exercising their voting rights in accordance with the preceding two provisions.

Article 16

Minutes shall be prepared of the discussions at board of directors meetings. The meeting minutes shall record the following:

1. Session (or year), time, and meeting place.
2. Name of the meeting chair.
3. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting
5. Name of minutes taker.
6. Matters reported on.
7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director under Article 12, paragraph 5.
8. Extraordinary motions: the name of the mover; the method of resolution and the result for each motion; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing.
9. Other matters required to be recorded.
Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:
 1. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.
 2. If the Company has an audit committee, any matter that has yet to be passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.

The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the Company's existence.

The minutes of a board of directors meeting shall bear the signature or seal of the meeting chair and the minute's taker; a copy of the minutes shall be distributed to directors within 20 days after the meeting and well preserved as important company records during the Company's existence.

The meeting minutes mentioned in paragraph 1 may be created and distributed electronically.

Article 17

Other employees are not permitted to exercise the duties and responsibilities of the Company's board of directors during its adjournment period.

Article 18

The Company hereby establishes good corporate governance for dealing with directors' requests for compliance in order to maintain strong corporate governance, support directors in discharging their obligations, and increase the effectiveness of the board of directors:

1. The Company shall follow the provisions of these procedures in handling matters related to directors' requests, unless otherwise provided by law or the Articles of Association.
2. The directors of the Company shall be provided with appropriate and timely information in a form and quality sufficient to enable the directors to make informed decisions and perform their duties as directors.
3. The Company shall have a director of corporate governance who shall be responsible for handling requests from directors and shall do so as soon as possible within 15 business days, based on the principle of immediate and effective assistance to directors in carrying out their duties.

Article 19

These Rules of Procedure shall be made and amended with the consent of the Board of Directors of the Company.



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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, 2022 and 2021, 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 significant 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, 2022 and 2021, and its financial performance and its cash flows for the years ended December 31, 2022 and 2021 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 Auditing and Attestation of Financial Statements by 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 Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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 be fluctuated during different season since the panel industry changes rapidly which will increase the risk of inappropriate revenue recognition timing, therefore, we identified revenue recognition as one of our key audit matters.

KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

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 15, 2023

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.

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

GIANTPLUS TECHNOLOGY CO., LTD.
Balance Sheets December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2022		December 31, 2021				December 31, 2022		December 31, 2021		
		Amount	%	Amount	%			Amount	%	Amount	%	
Assets		Liabilities and Equity										
Current assets:		Current liabilities:										
1100	Cash and cash equivalents (note 6(b))	\$ 2,504,159	16	2,075,973	14	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	\$ 34	-	-	-	
1110	Current financial assets at fair value through profit or loss	-	-	383	-	2170	Accounts payable	1,392,487	9	1,793,019	12	
1136	Current financial assets at amortized cost	-	-	981	-	2180	Accounts payable to related parties (note 7)	951,794	6	773,490	5	
1170	Accounts receivable, net (note 6(c) &(p))	1,444,311	10	1,449,249	10	2200	Other payables	886,737	6	837,846	6	
1181	Accounts receivable-related parties (note 6(c) (p) & 7)	155,687	1	99,968	1	2220	Other payables- related parties (note 7)	2,448,144	16	2,165,398	15	
1200	Other receivables (note 6(d)&7)	72,082	-	75,456	-	2230	Current tax liabilities	4,232	-	-	-	
1310	Inventories (note 6(e))	1,649,510	11	1,759,898	12	2280	Current lease liabilities (note 6(i))	1,023	-	2,237	-	
1470	Other current assets (note 7&8)	255,316	2	230,073	2	2322	Long-term borrowings, current portion (note 6(h))	275,968	2	110,968	1	
Total current assets		6,081,065	40	5,691,981	39	2399	Other current liabilities (notes 6(k)(p)&7)	224,511	1	170,924	1	
Non-current assets:		Total current liabilities										
1550	Investments accounted for using equity method (note 6(f))	3,826,524	25	3,433,352	23		Non-Current liabilities:	6,184,930	40	5,853,882	40	
1600	Property, plant and equipment (notes 6(g),7&8)	5,173,336	34	5,399,625	37	2540	Long-term borrowings (note 6(h))	1,213,387	8	1,489,355	10	
1755	Right-of-use assets	2,477	-	4,685	-	2550	Non-current provisions (note 6(k))	95,238	1	95,238	1	
1780	Intangible assets	5,041	-	6,537	-	2580	Non-current lease liabilities (note 6(i))	1,477	-	2,481	-	
1900	Other non-current assets (note 6(m) & 8)	203,149	1	104,932	1	2600	Other non-current liabilities (note 6(l)&(m))	15,367	-	51,767	-	
Total non-current assets		9,210,527	60	8,949,131	61		Total non-current liabilities	1,325,469	9	1,638,841	11	
		Total liabilities										
		7,510,399 49 7,492,723 51										
		Equity (note 6(n)):										
		3110 Ordinary shares 4,415,449 29 4,415,449 29										
		3200 Capital surplus 2,618,982 17 2,618,982 18										
		Retained earnings:										
		3310 Legal reserve 9,485 - - -										
		3320 Special reserve 89,401 - 108,509 1										
		3350 Unappropriated retained earnings 727,981 5 94,851 1										
		Other equity interest:										
		3410 Exchange differences on translation of foreign financial statement (34,069) - (43,366) -										
		3420 Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income (46,036) - (46,036) -										
		Total equity 7,781,193 51 7,148,389 49										
Total assets	\$	15,291,592	100	14,641,112	100		Total liabilities and equity	\$	15,291,592	100	14,641,112	100

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 Comprehensive Income
For the years ended December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

		<u>2022</u>		<u>2021</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Operating revenue (notes 6(p)&7)	\$ 10,292,144	100	\$ 10,056,832	100
5000	Operating costs (notes 6(e)&7)	9,332,574	91	9,176,296	91
	Gross profit	959,570	9	880,536	9
5910	Add: Unrealized profit from sales	245	-	289	-
5920	Realized losses from sales	(289)	-	(18,833)	-
	Gross profit, net	959,526	9	861,992	9
	Operating expenses (note 7):				
6100	Selling expenses	307,291	3	359,382	4
6200	Administrative expenses	260,136	3	219,459	2
6300	Research and development expenses	184,255	2	196,986	2
6450	Expected credit reversal gains (note 6(c))	(1,717)	-	(1,932)	-
	Total operating expenses	749,965	8	773,895	8
	Net operating income	209,561	1	88,097	1
	Non-operating income and expenses: (note 6(r) &7)				
7100	Interest income	10,111	-	1,174	-
7010	Other income	212,771	2	237,998	2
7020	Other losses	(149,070)	(1)	(91,213)	(1)
7050	Finance costs	(52,123)	(1)	(45,831)	-
7070	Share of gain (loss) of subsidiaries, associates and joint ventures accounted for using equity method	383,841	4	(122,989)	(1)
	Total non-operating income and expenses	405,530	4	(20,861)	-
	Profit before tax	615,091	5	67,236	1
7950	Less: tax expense (benefit) (note 6(m))	1,417	-	(25,432)	-
	Profit	613,674	5	92,668	1
	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	9,833	-	2,183	-
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	9,833	-	2,183	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	9,297	-	84,728	1
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	9,297	-	84,728	1
	Other comprehensive income	19,130	-	86,911	1
8500	Comprehensive income	\$ 632,804	5	\$ 179,579	2
	Earnings per share (note 6(o))				
9750	Basic earnings per share (NT dollars)	\$ 1.39		\$ 0.21	
9850	Diluted earnings per share (NT dollars)	\$ 1.38		\$ 0.21	

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, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	<u>Share capital</u>		<u>Retained earnings</u>			<u>Other equity interest</u>		<u>Total equity</u>
	<u>Ordinary shares</u>	<u>Capital surplus</u>	<u>Legal reserve</u>	<u>Special reserve</u>	<u>Unappropriated retained earnings</u>	<u>Exchange differences on translation of foreign financial statements</u>	<u>Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income</u>	
Balance at January 1, 2021	\$ 4,415,449	2,618,982	177,220	188,540	(257,251)	(128,094)	(46,036)	6,968,810
Profit for the year	-	-	-	-	92,668	-	-	92,668
Other comprehensive income	-	-	-	-	2,183	84,728	-	86,911
Comprehensive income	-	-	-	-	94,851	84,728	-	179,579
Appropriation and distribution of retained earnings:								
Legal reserve used to offset accumulated deficits	-	-	(177,220)	-	177,220	-	-	-
Special reserve used to offset accumulated deficits	-	-	-	(65,621)	65,621	-	-	-
Reversal of special reserve	-	-	-	(14,410)	14,410	-	-	-
Balance at December 31, 2021	4,415,449	2,618,982	-	108,509	94,851	(43,366)	(46,036)	7,148,389
Profit for the year	-	-	-	-	613,674	-	-	613,674
Other comprehensive income	-	-	-	-	9,833	9,297	-	19,130
Comprehensive income	-	-	-	-	623,507	9,297	-	623,804
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	9,485	-	(9,485)	-	-	-
Reversal of special reserve	-	-	-	(19,108)	19,108	-	-	-
Balance at December 31, 2022	\$ 4,415,449	2,618,982	9,485	89,401	727,981	(34,069)	(46,036)	7,781,193

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, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	<u>2022</u>	<u>2021</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 615,091	\$ 67,236
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	330,464	361,866
Amortization expense	4,497	5,356
Expected credit reversal gains	(1,717)	(1,932)
Interest expense	52,123	45,831
Interest income	(10,111)	(1,174)
Share of loss (gain) of subsidiaries, associates and joint ventures accounted for using equity method	(383,841)	122,989
Gain on disposal of property, plant and equipment	(78)	(78)
Total adjustments to reconcile profit	<u>(8,663)</u>	<u>532,858</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	383	(383)
Accounts receivable	6,655	(266,561)
Accounts receivable due from related parties	(55,719)	(40,784)
Other receivables	2,730	15,013
Inventories	110,388	(703,389)
Other current assets	(23,105)	4,485
Total changes in operating assets	<u>41,332</u>	<u>(991,619)</u>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	34	(423)
Accounts payable	(400,532)	538,892
Accounts payable to related parties	178,304	(6,172)
Other payables	34,494	215,691
Other payables to related parties	1,282	(13,393)
Other current liabilities	53,587	(38,709)
Net defined benefit liability	(1,669)	(1,506)
Total changes in operating liabilities	<u>(134,500)</u>	<u>694,380</u>
Total changes in operating assets and liabilities	<u>(93,168)</u>	<u>(297,239)</u>
Total adjustments	<u>(101,831)</u>	<u>235,619</u>
Cash inflow generated from operations	513,260	302,855
Interest received	10,111	1,174
Interest paid	(47,097)	(43,491)
Income taxes refund	3,459	9,473
Net cash flows from operating activities	<u>479,733</u>	<u>270,011</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	-	(1,849)
Proceeds from disposal of financial assets at amortized cost	981	2,727
Acquisition of property, plant and equipment	(89,054)	(173,597)
Proceeds from disposal of property, plant and equipment	-	675
Acquisition of intangible assets	(3,001)	(1,675)
Other non-current assets	(127,157)	(72,240)
Net cash flows used in investing activities	<u>(218,231)</u>	<u>(245,959)</u>
Cash flows from (used in) financing activities:		
Decrease in short-term borrowings	-	(990,000)
Increase in long-term borrowings	-	990,000
Repayments of long-term borrowings	(110,968)	(110,967)
Other payables to related parties	282,527	283,834
Repayments of lease liabilities	(2,218)	(3,627)
Other non-current liabilities	(2,657)	246
Net cash flows from financing activities	<u>166,684</u>	<u>169,486</u>
Net increase in cash and cash equivalents	<u>428,186</u>	<u>193,538</u>
Cash and cash equivalents at beginning of period	<u>2,075,973</u>	<u>1,882,435</u>
Cash and cash equivalents at end of period	<u>\$ 2,504,159</u>	<u>\$ 2,075,973</u>

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, 2022 and 2021, 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 significant 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, 2022 and 2021, 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 Auditing and Attestation of Financial Statements by 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 Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

1. Revenue recognition

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

Description of key audit matter:

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

How the matter was addressed in our audit:

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

Other Matter

The Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2022 and 2021, 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 15, 2023

Notes to Readers

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

GIANTPLUS TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2022		December 31, 2021				December 31, 2022		December 31, 2021			
		Amount	%	Amount	%			Amount	%	Amount	%		
Assets													
Current assets:													
1100	Cash and cash equivalents (note 6(a))	\$ 2,704,928	22	2,454,989	20	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	\$ 34	-	-	-		
1110	Current financial assets at fair value through profit or loss (note 6(b))	-	-	383	-	2170	Accounts payable	1,574,840	13	2,025,142	16		
1136	Current financial assets at amortized cost (note 6(c))	84,568	1	98,883	1	2180	Accounts payable to related parties (note 7)	183,255	1	209,030	2		
1170	Accounts receivable, net (note 6(d) &(q))	1,446,207	12	1,460,812	12	2200	Other payables (note 7)	1,045,110	8	1,020,088	8		
1181	Accounts receivable due from related parties (note 6(d) ,(q) &7)	155,687	1	99,968	1	2230	Current tax liabilities	12,254	-	6,030	-		
1200	Other receivables (note 6(e)&7)	70,089	-	74,148	-	2280	Current lease liabilities (note 6(j))	1,023	-	2,237	-		
1310	Inventories (note 6(f))	1,737,234	14	1,880,028	15	2322	Long-term borrowings, current portion (note 6(i))	275,968	2	110,968	1		
1470	Other current assets (note 7&8)	263,558	2	241,910	2	2399	Other current liabilities (notes 6(l),(q)&7)	230,927	2	184,752	2		
Total current assets		6,462,271	52	6,311,121	51	Total current liabilities		3,323,411	26	3,558,247	29		
Non-current assets:													
1600	Property, plant and equipment (notes 6(h), 7&8)	5,699,334	46	5,879,152	48	2540	Long-term borrowings (note 6(i))	1,213,387	10	1,489,355	12		
1755	Right-of-use assets	39,864	-	42,469	-	2550	Non-current provisions (note 6(l))	95,238	1	95,238	1		
1780	Intangible assets	5,515	-	7,482	-	2580	Non-current lease liabilities (note 6(j))	1,477	-	2,481	-		
1900	Other non-current assets (note6(n) &8)	231,432	2	111,452	1	2600	Other non-current liabilities (notes 6(m)&(n))	23,710	-	57,966	-		
Total non-current assets		5,976,145	48	6,040,555	49	Total non-current liabilities		1,333,812	11	1,645,040	13		

(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, 2022 and 2021****(Expressed in Thousands of New Taiwan Dollars)**

		2022		2021	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(q)&7)	\$ 10,414,370	100	\$ 10,269,304	100
5000	Operating costs (notes 6(f)&7)	9,275,405	89	9,313,816	91
	Gross profit from operations	1,138,965	11	955,488	9
	Operating expenses: (notes 7)				
6100	Selling expenses	310,639	3	361,761	3
6200	Administrative expenses	323,321	3	271,999	3
6300	Research and development expenses	184,199	2	196,969	2
6450	Expected credit reversal gains (note6(d))	(1,717)	-	(1,932)	-
	Total operating expenses	816,442	8	828,797	8
	Net operating income	322,523	3	126,691	1
	Non-operating income and expenses (note 6(s) &7):				
7100	Interest income	14,742	-	8,296	-
7010	Other income	196,582	2	230,342	2
7020	Other gains and losses	111,460	1	(259,151)	(2)
7050	Finance costs	(21,712)	-	(18,241)	-
	Total non-operating income and expenses	301,072	3	(38,754)	-
	Profit before tax	623,595	6	87,937	1
7950	Less: tax expense (benefit) (note 6(n))	9,921	-	(4,731)	-
	Profit	613,674	6	92,668	1
	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	9,833	-	2,183	-
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	9,833	-	2,183	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	9,297	-	84,728	1
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	9,297	-	84,728	1
	Other comprehensive income	19,130	-	86,911	1
8500	Comprehensive income	\$ 632,804	6	\$ 179,579	2
	Earnings per share (note 6(p))				
9750	Basic earnings per share (NT dollars)	\$ 1.39		\$ 0.21	
9850	Diluted earnings per share (NT dollars)	\$ 1.38		\$ 0.21	

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, 2022 and 2021****(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		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	Unappropriated retained earnings			
Balance at January 1, 2021	\$ 4,415,449	2,618,982	177,220	188,540	(257,251)	(128,094)	(46,036)	6,968,810
Profit for the year	-	-	-	-	92,668	-	-	92,668
Other comprehensive income	-	-	-	-	2,183	84,728	-	86,911
Comprehensive income	-	-	-	-	94,851	84,728	-	179,579
Appropriation and distribution of retained earnings:								
Legal reserve used to offset accumulated deficits	-	-	(177,220)	-	177,220	-	-	-
Special reserve used to offset accumulated deficits	-	-	-	(65,621)	65,621	-	-	-
Reversal of special reserve	-	-	-	(14,410)	14,410	-	-	-
Balance at December 31, 2021	4,415,449	2,618,982	-	108,509	94,851	(43,366)	(46,036)	7,148,389
Profit for the year	-	-	-	-	613,674	-	-	613,674
Other comprehensive income	-	-	-	-	9,833	9,297	-	19,130
Comprehensive income	-	-	-	-	623,507	9,297	-	623,804
Appropriation and distribution of retained earnings:								
Legal reserve appropriation	-	-	9,485	-	(9,485)	-	-	-
Reversal of special reserve	-	-	-	(19,108)	19,108	-	-	-
Balance at December 31, 2022	\$ 4,415,449	2,618,982	9,485	89,401	727,981	(34,069)	(46,036)	7,781,193

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, 2022 and 2021****(Expressed in Thousands of New Taiwan Dollars)**

	2022	2021
Cash flows from (used in) operating activities:		
Profit before tax	\$ 623,595	\$ 87,937
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	385,291	430,192
Amortization expense	6,244	6,858
Expected credit reversal gains	(1,717)	(1,932)
Interest expense	21,712	18,241
Interest income	(14,742)	(8,296)
Loss (gain) on disposal of property, plant and equipment	563	(22)
Loss on control of subsidiary	-	86,308
Total adjustments to reconcile profit (loss)	397,351	531,349
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	383	(383)
Accounts receivable	16,322	(267,404)
Accounts receivable due from related parties	(55,719)	(40,784)
Other receivables	3,415	24,259
Inventories	142,210	(712,804)
Other current assets	(19,510)	6,646
Total changes in operating assets	87,101	(990,470)
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	34	(423)
Accounts payable	(450,302)	586,003
Accounts payable to related parties	(25,775)	42,527
Other payables	30,536	198,536
Other current liabilities	46,175	(29,525)
Net defined benefit liability	(1,669)	(1,506)
Total changes in operating liabilities	(401,001)	795,612
Total changes in operating assets and liabilities	(313,900)	(194,858)
Total adjustments	83,451	336,491
Cash inflow (outflow) generated from operations	707,046	424,428
Interest received	14,742	8,296
Interest paid	(21,352)	(19,176)
Income taxes refund (paid)	(3,053)	(10,651)
Net cash flows from operating activities	697,383	402,897
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(185,365)	(99,873)
Proceeds from disposal of financial assets at amortized cost	202,578	245,817
Acquisition of property, plant and equipment	(205,325)	(294,294)
Proceeds from disposal of property, plant and equipment	25	223
Acquisition of intangible assets	(3,001)	(2,036)
Other non-current assets	(141,346)	(94,390)
Net cash flows used in investing activities	(332,434)	(224,553)
Cash flows from (used in) financing activities:		
Decrease in short-term loans	-	(990,000)
Increase in long-term borrowings	-	990,000
Repayment of long-term borrowings	(110,968)	(110,967)
Payment of lease liabilities	(2,218)	(11,007)
Other non-current liabilities	(513)	6,445
Net cash flows (used in) from financing activities	(113,699)	(115,529)
Effect of exchange rate changes on cash and cash equivalents	(1,311)	1,480
Net increase in cash and cash equivalents	249,939	44,295
Cash and cash equivalents at beginning of period	2,454,989	2,410,694
Cash and cash equivalents at end of period	\$ 2,704,928	\$ 2,454,989

See accompanying notes to consolidated financial statements.

Attachment 6

GIANTPLUS TECHNOLOGY CO., LTD.

Article of Incorporation

Before and After Amendment

After Amendment	Before Amendment	Rationale
<p>Article 23-1</p> <p>When allocating the surplus 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 <u>paid-in capital</u> 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.</p> <p>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.</p>	<p>Article 23-1</p> <p>When allocating the surplus 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 <u>total capital</u> 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.</p> <p>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.</p>	<p>Amended in accordance with Article 237 of the Company Act.</p>
<p>Article 27</p> <p>1. These Articles of Incorporation were enacted in 1997</p> <p>...</p> <p>21. Amended on June 30, 2023 for the twentieth time.</p>	<p>Article 27</p> <p>1. These Articles of Incorporation were enacted in 1997</p> <p>...</p> <p>June 23, 2022.</p>	<p>Amended as well</p>

Attachment 7

GIANTPLUS TECHNOLOGY CO., LTD.

The list of directors for the Company's 10th Term Board of Directors

Title	Name	Education	Experience	Current position	Representatives of the Legal Entity	Shares held
Independent Director	Po-Tsun Liu	Ph.D. of Electronics Engineering, Institute of Electronics, National Chiao Tung University	1. Director, Department of Photonics, National Chiao Tung University 2. Acting Chair, Department of Photonics, National Chiao Tung University 3. Director, the Institute of Display Technology, National Chiao Tung University	1. Chair Professor, Department of Photonics, National Chiao Tung University. 2. Director, Display Institute, National Yang Ming Chiao Tung University 3. Representative of juristic person director, Browave Corporation	-	0

Appendix I

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

Article 1

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

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

Article 2

The Company’s scope of business is as follows:

CC01080 Electronic parts and components manufacturing

CE01010 Precision instruments manufacturing

F119010 Wholesale of electronic materials

F219010 Retail sale of electronic materials

I301010 Software design services

F213040 Retail sale of precision instruments

F401010 International trade

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

Article 3

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

Article 4

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

Chapter II Shares

Article 5

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

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

Article 6

The Company's share certificates shall be affixed with the seals or by the signature of a least three Board Directors of the Company and issued after being certified by the certification institution. Pursuant to Article 162-2 of the Company Act, the Company may issue shares without printing share certificates after registering with the centralized securities depository enterprise.

Article 7

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

Chapter III Shareholders' Meeting

Article 8

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

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

Article 9

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

Article 10

The chairman of the board of directors shall preside at the shareholders' meeting. In case of the Chairman's absence, the Chairman shall designate one of the directors to act on him/her behalf. If there is no such designation, the directors shall elect one from among themselves as the chairman in the shareholders' meeting.

Article 11

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

Article 12

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

Article 13

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

Chapter IV Directors and Audit Committee

Article 14

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

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

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

Article 14-1

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

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

Article 14-2

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

Article 15

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

Article 16

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

Article 17

The Board Meeting shall be organized by directors, while the chairman of the Board shall be elected from among the directors by a majority in a meeting attended by over two-thirds of the directors. The Board Meeting shall conduct the Company's business in accordance with relevant laws, the Articles of Incorporation of the Company, and the resolutions adopted at the shareholders' meetings and the Board Meeting.

Article 18

The operational policy and other material matter of the Company shall be decided by the Board Meeting. The Board Meetings shall be convened by the chairman of the Board, except for the first meeting of each term of office, which shall be convened under Article 203 of the Company Act. When the chairman of the Board is unable to exercise the powers, the vice chairman shall act on his behalf. In case there is no vice chairman, or the vice chairman is also on leave or absent or unable to exercise his power and authority for any cause, the chairman of the board of directors shall designate one of the managing directors, or where there are no managing directors, one of the directors to act on his behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting chairman of the board of directors.

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

Article 19

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

Article 20

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

Article 20-1

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

Article 20-2

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

Chapter V Managers

Article 21

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

Article 21-1

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

Chapter VI Accounting

Article 22

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

Article 23

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

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

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

Article 23-1

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

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

Article 23-2

The remaining earnings, unless otherwise provided by law, together with the earnings from previous years, shall be propose by the Board of Directors in a dividend distribution plan based on the Company's performance and funding status to maintain stable dividend. The cash dividends shall be at least 10% among the total dividends paid/distributed. In case there are no earnings for distribution in a certain year, or the earnings of a certain year are far less than the earnings actually distributed by the Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the competent authority.

Article 23-3

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

Chapter VII Supplemental Provisions

Article 24

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

Article 25

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

Article 26

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

Article 27

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

Appendix II

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

Article 1

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

Article 2

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

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

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

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

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

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

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

Article 3

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

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

Article 4

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

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

Article 5

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

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

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

Article 6

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

Article 7

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

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

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

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

Article 8

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

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

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

Article 9

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

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

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

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

Article 10

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

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

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

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

Article 11

An attending shareholder may question about report items on the agenda only after chairman or person designated by the chairman has read or reported all reported items.

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

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

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

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

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

Article 12

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

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

Article 13

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

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

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

Article 14

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

Article 15

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

Article 16

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

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

Article 17

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

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

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

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

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

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

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

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

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

Article 18

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

Article 19

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

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

Article 20

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

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

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

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

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

Article 21

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

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

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

Article 22

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

Article 23

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

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

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

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

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

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

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

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

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

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

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

Article 24

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

Attachment III

Giantplus Technology Co., LTD. Rule and 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 this Corporation'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 May 2, 2023:

Title	Shareholder No.	Name	Current Shareholding structure (Shares)
Chairman	123121	TOPPAN INC. TAKAYUKI TAMURA	234,481,757
Director	123121	TOPPAN INC. KOJI NAKAMURA	234,481,757
Director	123121	TOPPAN INC. TOMOBE MINAKO	234,481,757
Director	123121	TOPPAN INC. SADAHIRO NUMAZAWA	234,481,757
Independent Director	-	JAU-SHIN HON	0
Independent Director	-	JIA-LI SHIH	0
Total			234,481,757