

Goldkey Technology Corporation



2026 Annual Shareholders' Meeting Meeting Handbook

MEETING TYPE: Physical shareholders' meeting

DATE: 10:00 a.m., Wednesday, June 24, 2026

PLACE: 4F., No. 101, Zhongyuan St., Zhonghe Dist., New Taipei City 235, Taiwan (R.O.C.)

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GoldKey Technology Corporation

2026 Annual Shareholders' Meeting Agenda

Method of convening: convened in physical form

Time: June 24, 2026 (Wednesday) 10:00 a.m.

Venue: 4F, No. 101, Zhongyuan Street, Zhonghe District, New Taipei City

I. Call to Order

II. Remarks by the Chairperson

III. Report Items:

- (1) 2025 Business Report.
- (2) 2025 Audit Committee's Review Report.
- (3) Report on the distribution of directors' remuneration and employees' remuneration (including frontline employees' remuneration) for 2025.
- (4) 2025 Cash Dividend Distribution Report.
- (5) Report on the reasons for the offering and issuance status of the Company's convertible corporate bonds.
- (6) Report on amendments to the Company's Sustainable Development Best Practice Principles.

IV. Ratifications:

- (1) Ratification of the Company's 2025 business report and financial statements.
- (2) Ratification of the Company's 2025 earnings distribution.
- (3) Proposal for the correction of the Company's earnings distribution statements for 2022, 2023, and 2024.

V. Discussion Items:

- (1) Proposal for the capitalization of the Company's 2025 earnings through the issuance of new shares.

VI. Extemporaneous Motions

VII. Meeting adjourned

Report Items:

Item 1

Motion: 2025 Business Report.

Description: Please refer to Attachment 1 of this handbook for the 2025 Business Report (see pages 6-8).

Item 2

Motion: 2025 Audit Committee's Review Report.

Description: Please refer to Attachment 2 of this handbook for the Audit Committee's report on its review of the Company's 2025 final accounts and statements (see page 9).

Item 3

Motion: Report on the distribution of directors' remuneration and employees' remuneration (including frontline employees' remuneration) for 2025.

Description:

- (I) The Company's pre-tax net profit for 2025 before deducting employees' remuneration (including frontline employees' remuneration) and directors' remuneration was NT\$600,540,263, with directors' remuneration allocated at 2.5%, totaling NT\$15,000,000, employees' remuneration allocated at 3.02%, totaling NT\$18,124,666, and frontline employees' remuneration and salary adjustments allocated at 1%, totaling NT\$6,041,555, all to be paid in cash.
- (II) Employees' remuneration is distributed only to the Company's full-time employees. The distribution amount shall be determined with reference to seniority, job grade, work performance, overall contribution or special achievements, employee qualification determination, and other relevant matters, and the Board of Directors is authorized to handle such matters at its sole discretion.

Item 4

Motion: 2025 Cash Dividend Distribution Report.

Description:

- (I) The Company's earnings distribution for 2025 shall be distributed in accordance with the proportions set forth in the Company's Articles of Incorporation as follows: cash dividends of NT\$316,287,961, with a cash dividend of NT\$4.1 per share.
- (II) The cash dividend for this distribution shall be calculated to the dollar, with any amount less than NT\$1 rounded down; the aggregate amount of fractional distributions less than NT\$1 shall be fully handled by the Chairperson at his/her discretion.
- (III) The Chairperson is authorized to separately determine the ex-dividend record date and other related matters for distribution in accordance with relevant

regulations; if the per-share distribution amount needs to be adjusted due to changes in the number of outstanding shares resulting from other factors, the Chairman is authorized to handle such matter in its sole discretion.

Item 5

Motion: Report on the reasons for the offering and issuance status of the Company's convertible corporate bonds.

Description: The Company issued its 1st domestic unsecured convertible corporate bonds on December 4, 2025 and its 2nd domestic unsecured convertible corporate bonds on May 5, 2026, with the fundraising reasons and issuance status as follows:

Type of Corporate Bonds	1st domestic unsecured convertible corporate bonds	2nd domestic unsecured convertible corporate bonds
Issue period	3-year term, issued from December 4, 2025 and maturing on December 4, 2028	3-year term, issued from May 5, 2026 and maturing on May 5, 2029
Par value	NT\$100,000	NT\$100,000
Issue price	Issued at 100% of par value	Issued at 100% of par value
Total amount	NT\$1 billion	NT\$1.5 billion
Interest rate	Coupon rate: 0%	Coupon rate: 0%
Reasons for Fundraising	Replenishment of working capital	Replenishment of working capital
Implementation Status of Fund Utilization Plan	Fully implemented in Q4 2025	Expected to be fully implemented in Q3 2026
Latest conversion price	NT\$50.85	NT\$129.9
Bond put/call option conditions	Please refer to the “Terms and Conditions for Issuance and Conversion of the Company's 1st Domestic Unsecured Convertible Corporate Bonds”	Please refer to the “Terms and Conditions for Issuance and Conversion of the Company's 2nd Domestic Unsecured Convertible Corporate Bonds”
Restrictive clauses	None	None

Item 6

Motion: Report on amendments to the Company’s Sustainable Development Best Practice Principles.

Description:

- (I) Pursuant to the letter Jin-Guan-Zheng-Fa No. 1140352230 of the Financial Supervisory Commission dated August 25, 2025, and the letter Tai-Zheng-Zhi-Li No. 11400161181 of Taiwan Stock Exchange Corporation dated September 2, 2025, the Sustainable Development Best Practice Principles were amended, and please refer to Attachment 3 of this handbook (for details, please see pages 10~11).

Ratifications:

Item 1 (Proposed by the Board of Directors)

Motion: Ratification of the Company's 2025 business report and financial statements.

Description:

- (I) The Company's 2025 Financial Statements have been audited by CPA Chun-Ming Hsueh and CPA Shu-Ju Lin of Deloitte & Touche, who issued an unqualified audit report, and were submitted together with the Business Report to the Audit Committee for review before being submitted to the Annual General Meeting for ratification.
- (II) For the 2025 business report, auditor's report, and financial statements, please refer to Attachment 1 of this handbook (see pages 6-8) and Attachments 4 through 8 (see pages 12-21).

Approved:

Item 2 (Proposed by the Board of Directors)

Motion: Ratification of the Company's 2025 earnings distribution.

Description: 2025 Earnings Distribution Table is as follows

GoldKey Technology Corporation
Earnings Distribution Table
2025

Unit: NT\$

Item	Amount	
	Subtotal	Total
Prior year's accumulated earnings		160,511,194
Add: net profit after tax for the current year	445,905,104	
Proposed items		
Legal reserve (10%)	44,590,510	
Distributable earnings for the current year		561,825,788
Allocation items		
Shareholders' dividends - cash NT\$4.1		316,287,961
Shareholders' dividends - stock NT\$0.6		46,286,040
Retained undistributed earnings for the current year		199,251,787

Note 1: The number of shares to be distributed was calculated based on 77,143,405 shares eligible for distribution as of February 28, 2026 (excluding 350,000 shares of treasury stock).

Note 2: Subsequently, if the number of outstanding shares is affected by other factors, including the repurchase of the Company's shares, transfer, conversion, or cancellation of treasury shares, conversion by holders of convertible bonds, or other factors in accordance with applicable laws and regulations, thereby affecting the number of outstanding shares and causing a change in the share allotment ratio, it is proposed that the Annual General Meeting authorize the Board of Directors to make adjustments.

Chairman: Tseng Chen General Manager: Tseng Chen Chief Accounting Officer: Lin Chia-Jung

Approved:

Item 3 (Proposed by the Board of Directors)

Motion: Proposal for the correction of the Company's earnings distribution statements for 2022, 2023, and 2024.

Description:

- (I) The Company, at the 8th meeting of the 11th Term Board of Directors on March 17, 2025, Approved corrections to the Company's Parent Company Only Financial Statements for Q2 2023 and Q2 2022, fiscal years 2023 and 2022, and Q2 2024 and Q2 2023.
- (II) Due to changes in undistributed earnings in the earnings distribution tables for 2022, 2023, and 2024 resulting from the aforementioned corrections to the Financial Statements, please refer to Attachment 9 of this handbook for the corrected earnings distribution tables (see page 22 for details).

Approved:

Discussion Items:

Motion: Proposal for the capitalization of the Company's 2025 earnings through the issuance of new shares. (Proposed by the Board of Directors)

Description:

- (I) In consideration of future operational development needs, the Company intends to appropriate NT\$46,286,040 from distributable earnings for 2025 as shareholders' stock dividends for a capital increase through issuance of 4,628,604 new shares, with a par value of NT\$10 per share, to be distributed gratuitously at a rate of 60 shares per 1,000 shares according to the shareholding ratio of shareholders recorded in the shareholders register on the record date for the capital increase and share distribution. For fractional shares of less than one share, shareholders may combine such shares on their own within five days from the record date for the capital increase and share distribution, and for fractional shares not combined by the deadline or that still remain less than one share after combination, it is proposed that the Annual General Meeting authorize the Chairperson to arrange for a specific person to subscribe for such shares at par value. As the Company's shares have been issued in dematerialized form pursuant to law and the Company cooperates with the securities central depository institution for registration and book-entry transfer and distribution operations, the proceeds from fractional shares of less than one share are used to cover the costs of dematerialized transfer and other necessary expenses.
- (II) After this proposal for issuance of new shares through capitalization of earnings is submitted to and Approved by the Annual General Meeting and approved by the competent authority, it is proposed that the Annual General Meeting authorize the Board of Directors to determine the ex-rights record date, distribution date, and other related matters.
- (III) If the number of outstanding shares is affected by other factors, resulting in a change in the share distribution ratio, it is proposed that the Annual General Meeting authorize the Board of Directors to adjust the share distribution ratio. In addition, if revisions are required due to amendments to laws and regulations

by the competent authority or changes in objective circumstances, it is proposed that the Annual General Meeting authorize the Board of Directors to handle the matter with full authority.

(IV) The rights and obligations of the new shares issued in this capital increase are the same as those of the originally issued shares.

Approved:

Extemporaneous Motions

Meeting adjourned

Attachment 1

GoldKey Technology Corporation Business Report 2025

Dear Shareholders:

Thank you for your long-term support and trust in GoldKey Technology Corporation. In 2025, benefiting from the explosive growth of global AI infrastructure, the global memory industry has officially entered a new “Supercycle”. Driven by constrained supply-side capacity and exponential demand growth, the average selling price (ASP) has exhibited a strong upward trend. GoldKey Technology Corporation has successfully converted this industry tailwind into substantial profit momentum through its precise strategic positioning and deep supply chain strengths.

The following is the report on the operational overview and future outlook for the year. It is hoped that this report will enable shareholders to fully understand the Company’s core value within the industrial chain and its strong growth potential.

I. Operating performance and profitability analysis

(I) Operating performance

Unit: NT\$ thousand				
Year	2025		2024	
Item	Amount	%	Amount	%
Net operating revenue	7,704,142	100.00	5,507,775	100.00
Operating costs	6,930,451	89.96	5,260,936	95.52
Gross profit	773,691	10.04	246,839	4.48
Operating expense	171,373	2.22	112,161	2.04
Net operating income	602,318	7.82	134,678	2.44
Non-operating income and expenses	(40,944)	(0.53)	40,353	0.73
Profit before tax	561,374	7.29	175,031	3.17
Income tax expense	115,469	1.50	32,621	0.59
Net profit for the period	445,905	5.79	142,410	2.58

1. Revenue growth: Revenue for the year increased by 39.89% compared with last year, primarily driven by significant market demand and stable supply capacity. Beginning in H2, the Company's revenue continued to grow in response to strong demand from customers across various end-application sectors, such as AI servers

and high-performance computing; by virtue of its long-term strategic cooperation with original manufacturers, the Company ensured stable supply capacity amid the shortage trend.

2. Gross profit improvement: Leveraging strong procurement and inventory management capabilities and optimizing its product mix to increase the sales proportion of high value-added products, the Company improved its gross margin while expanding its operating scale.
3. Expense management optimization: As operating scale continued to grow, the Company maintained the operating expense ratio at 2.22% through optimization of management processes.
4. The increase in non-operating expenses was primarily attributable to higher interest expense.
5. Significant growth in net profit before and after tax: Under operating management characterized by revenue growth, gross profit improvement, and effective control of the operating expense ratio, the Company's net profit before tax and net profit after tax increased by 220.73% and 213.11%, respectively, compared with 2024.

In summary, net profit for the period was NT\$445,905 thousand, representing an increase of 213.11% over the same period last year, and earnings per share were NT\$6.33.

(II) Profitability analysis

Item	2025	2024
Return on total assets (%)	12.43	7.10
Return on equity (%)	26.86	12.32
Net profit margin (%)	5.79	2.59
Earnings per share (NT\$)	6.33	2.37

In 2025, the Company's various profitability indicators grew significantly compared to the previous year, and return on assets (ROA) and return on equity (ROE) increased compared to 2024, showing that the efficiency of capital utilization has continued to improve. The net profit margin and earnings per share (EPS) also showed steady growth, reflecting year-over-year improvements in the Company's profitability and operating performance, and demonstrating strong long-term growth momentum and sound financial health.

II. Budget Performance

The Company did not publicly disclose its financial forecast for 2026, and therefore has no budget implementation status available.

III. Industry outlook and future business strategies

(I) Market supply and demand trends and insights

1. DRAM market outlook: The global DRAM industry is at the peak of a structural

shortage driven by demand for AI computing power. Since the production of high-bandwidth memory (HBM) and high-end server DDR5 modules requires a large amount of wafer capacity, it has created a serious “capacity crowding-out effect” on traditional consumer DRAM, and this supply-demand gap is expected to continue expanding over the next two years.

2. NAND Flash market outlook: Global NAND demand is forecast to maintain strong growth of 20%–22% in 2026. Meanwhile, as upstream original manufacturers focused their capital expenditure and cleanroom expansion resources on highly profitable DRAM and HBM, expansion of NAND Flash production capacity was seriously squeezed, further limiting future output growth, and the NAND market is expected to feature a tight supply-demand situation.

(II) Business strategy

With “stable supply capability” and “precise technical fulfillment” as its dual operational cores, GoldKey Technology is not only a hardware supplier but also a technology solutions provider for customers navigating the AI wave. Through the full implementation of vertical integration of the value chain, corporate operational efficiency is improved while irreplaceable competitive advantages and corporate value are created for shareholders.

IV. Future Development Strategy and Commitment

- (I) Building a resilient supply chain: Faced with the long-term structural shortage of global memory, the Company will further deepen its strategic alliances with international original manufacturers, transforming its “sourcing capability” into the Company’s strongest moat, ensuring the Company can continue to meet the urgent needs of global customers for high-capacity, low-latency memory even as market supply remains tight, and converting this supply chain advantage into revenue growth momentum.
- (II) Deepening customer partnerships with high stickiness: Leveraging the Company’s customized research and development capabilities and excellent quality control, the Company has transformed from a traditional component supplier into a “strategic co-creation partner” assisting customers in their transition to AI server and high-end industrial control solutions, significantly enhancing their technical dependence and order stability.
- (III) Focus on research and development and target high-margin niche markets: the Company’s research and development resources will focus on high value-added fields. For AI edge computing and high-performance computing, low-latency, high-bandwidth memory architectures are developed; on the other hand, for harsh smart industrial control environments, research and development resources continue to be invested in “wide temperature operation,” “high-reliability cycles,” and “anti-interference technologies” to ensure the Company’s competitiveness in niche markets.

Looking ahead to 2026, GoldKey Technology will build upon its solid operational foundation and

enter a new stage of growth marked by both operational expansion and deeper technological development. In response to the significant demand for global digital transformation and AI infrastructure, for high value-added markets such as AI edge computing, high-performance computing, and smart industrial control, the Company is committed to innovation in high-end memory products, focuses on high value-added application fields such as AI and industrial control, and transforms its research and development capabilities into long-term brand value and profitability momentum. GoldKey Technology will continue to focus on the high-end memory market, achieving steady growth through close collaboration with original manufacturers and customers!

Best wishes to everyone

Good health! All the best!

Chairman: Tseng Chen

General Manager: Tseng Chen

Chief Accounting Officer: Lin Chia-Jung

Attachment 2

GoldKey Technology Corporation Audit Committee Review Report

The Board of Directors has submitted the Company's 2025 business report and financial statements and other statements, among which the financial statements were audited by CPAs Chun-Ming Hsueh and Shu-Ju Lin of Deloitte & Touche, as delegated by the Board of Directors, and the audit report has been issued. The various statements submitted by the Board of Directors as mentioned above have been reviewed by the Audit Committee, which found no discrepancies. Accordingly, this report is prepared in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review.

To

The Company's 2026 Annual General Meeting

GoldKey Technology Corporation Audit Committee

Audit Committee Convener: Pi-Hua Tsai

March 11, 2026

Attachment 3

GoldKey Technology Corporation Comparison Table of Partial Amendments to the “Sustainable Development Best Practice Principles”

Amended Provisions	Current Provisions	Description
Article 15 TWSE/TPEX listed companies are advised to consider the impact of their operations on ecological benefits, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles in order to reduce the impact of the Company's operations on the natural environment, <u>biodiversity</u>, and human beings: I. Reduce resource and energy consumption of products and services. II. Reduce the discharge of pollutants, toxic substances, and waste, and properly dispose of waste. III. Enhance the recyclability and reusability of raw materials or products. IV. Maximize the sustainable use of renewable resources. V. Enhance product durability. VI. Increase the efficiency of products and services. VII. <u>Enhance the conservation of marine or terrestrial biodiversity and ecosystems, the sustainable use of resources, and fair and reasonable benefits.</u>	Article 15 TWSE/TPEX listed companies are advised to consider the impact of their operations on ecological benefits, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles in order to reduce the impact of the Company's operations on the natural environment and human beings: I. Reduce resource and energy consumption of products and services. II. Reduce the discharge of pollutants, toxic substances, and waste, and properly dispose of waste. III. Enhance the recyclability and reusability of raw materials or products. IV. Maximize the sustainable use of renewable resources. V. Enhance product durability. VI. Increase the efficiency of products and services.	With reference to the UN Convention on Biological Diversity and relevant laws and regulations on marine and nature conservation, companies should consider the impact of their operations on biodiversity and ecosystems to support sustainable business practices. Therefore, the wording of this Article has been amended and Subparagraph 7 has been added.
Article 21 Publicly listed companies are	Article 21 Publicly listed companies are	To promote the integration of industry and academia

Amended Provisions	Current Provisions	Description
advised to create a favorable environment for employees' career development and establish effective training programs for career development capabilities. <u>Publicly listed companies are advised to establish industry-academia collaboration programs to cultivate seed talent for the industry.</u> Publicly listed companies shall establish and implement reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflect business performance or results in employee remuneration, so as to ensure the recruitment, retention, and motivation of human resources and achieve the goal of sustainable operations.	advised to create a favorable environment for employees' career development and establish effective training programs for career development capabilities. Publicly listed companies shall establish and implement reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflect business performance or results in employee remuneration, so as to ensure the recruitment, retention, and motivation of human resources and achieve the goal of sustainable operations.	and support students' career development, enterprises are encouraged to collaborate with schools in talent cultivation, yielding mutually beneficial outcomes for industry and academia. Accordingly, Paragraph 2 has been added, and the existing Paragraph 2 has been adjusted to Paragraph 3.
Article 31 The establishment and amendment of these Principles shall be approved by the Company's Board of Directors and reported to the Annual General Meeting. These operating procedures were amended for the 1st time on March 8, 2023. Amended for the 2nd time on September 13, 2024. <u>Amended for the 3rd time on November 11, 2025.</u>	Article 31 The establishment and amendment of these Principles shall be approved by the Company's Board of Directors and reported to the Annual General Meeting. These operating procedures were amended for the 1st time on March 8, 2023. Amended for the 2nd time on September 13, 2024.	Text revised and version number added.

Attachment 4

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Goldkey Technology Corporation

Opinion

We have audited the accompanying financial statements of Goldkey Technology Corporation (the “Company”), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including material accounting policy information.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2025. 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.

Specific customers Authenticity of Sales Revenue

The revenue of Company mainly comes from the sales and producing professional quality DRAM and FLASH products. Sales revenue for the year ended December 31, 2025 is 7,704,142 thousand, increased by NT\$2,196,367 thousand compared to the sales revenue for the year ended December 31, 2024. We assessed that the risks related to the annual sales amount of specific customers is significant and has increased compared to the previous year, Therefore, sales revenue to specific customers for the year ended December 31, 2025 was identified as the key audit matter.

Refer to Note 4 to the financial statements for the accounting policies related to revenue recognition.

Our main audit procedures performed for the abovementioned key audit matter included the following:

1. We understood and tested the design and operating effectiveness of the internal controls surrounding the sales revenue recognition process of the abovementioned customers.
2. We selected samples from sales records for the abovementioned customers and checked the reasons for changes in the customer's credit limit and whether it has been approved by the responsible authority and whether they matched the corresponding evidence such as purchase orders and packing lists, and tested the collection of receivables to verify the authenticity of the sales transaction.

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 the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (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 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 maintain 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.

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 for the year ended December 31, 2025 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 Chun-Ming Hsueh and Shu-Ju Lin.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with 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 financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

GOLDKEY TECHNOLOGY CORPORATION

BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 60,849	1	\$ 92,155	4
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 28)	4,700	-	-	-
Financial assets at amortized cost - current (Notes 4, 8 and 28)	194,299	4	136,522	5
Accounts receivable (Notes 4, 9 and 28)	1,499,132	29	881,762	35
Accounts receivable from related parties (Note 29)	3,168	-	-	-
Other receivables (Note 9)	49,908	1	34,827	1
Inventories (Notes 4 and 10)	2,618,809	50	714,140	28
Prepayments (Note 14)	187,987	4	142,712	6
Other current assets (Note 14)	<u>11,171</u>	<u>-</u>	<u>10,737</u>	<u>-</u>
Total current assets	<u>4,630,023</u>	<u>89</u>	<u>2,012,855</u>	<u>79</u>
NON-CURRENT ASSETS				
Property, plant and equipment (Notes 4, 11 and 30)	520,129	10	498,873	20
Right-of-use assets (Notes 4 and 12)	1,269	-	3,800	-
Intangible assets (Notes 4 and 13)	3,013	-	1,343	-
Deferred tax assets (Notes 4 and 23)	21,739	1	26,069	1
Refundable deposits (Note 14)	<u>2,727</u>	<u>-</u>	<u>2,732</u>	<u>-</u>
Total non-current assets	<u>548,877</u>	<u>11</u>	<u>532,817</u>	<u>21</u>
TOTAL	<u>\$ 5,178,900</u>	<u>100</u>	<u>\$ 2,545,672</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 15 and 30)	\$ 1,221,007	24	\$ 698,641	28
Short-term bills payable (Note 15)	49,905	1	99,577	4
Contract liabilities - current (Note 21)	66,443	1	2,221	-
Notes payable	116	-	116	-
Accounts payable (Note 29)	187,375	4	34,620	1
Other payables (Note 17)	68,004	1	44,367	2
Current tax liabilities (Notes 4 and 23)	96,456	2	20,159	1
Provisions - current (Notes 4 and 18)	1,212	-	1,278	-
Lease liabilities - current (Notes 4, 12 and 26)	1,306	-	2,555	-
Current portion of long-term borrowings and bonds payable (Note 15)	-	-	7,500	-
Other current liabilities (Note 17)	<u>18,534</u>	<u>-</u>	<u>11,034</u>	<u>-</u>
Total current liabilities	<u>1,710,358</u>	<u>33</u>	<u>922,068</u>	<u>36</u>
NON-CURRENT LIABILITIES				
Bonds payable (Notes 4 and 16)	937,507	18	-	-
Long-term borrowings (Notes 15 and 30)	402,400	8	421,775	17
Deferred tax liabilities (Notes 4 and 23)	5,201	-	3,762	-
Lease liabilities - non-current (Notes 4, 12 and 26)	<u>-</u>	<u>-</u>	<u>1,306</u>	<u>-</u>
Total non-current liabilities	<u>1,345,108</u>	<u>26</u>	<u>426,843</u>	<u>17</u>
Total liabilities	<u>3,055,466</u>	<u>59</u>	<u>1,348,911</u>	<u>53</u>
EQUITY (Note 20)				
Share capital				
Ordinary shares	<u>774,934</u>	<u>15</u>	<u>603,734</u>	<u>24</u>
Capital surplus	<u>627,914</u>	<u>12</u>	<u>216,311</u>	<u>8</u>
Retained earnings				
Legal reserve	125,835	2	111,594	4
Special reserve	53	-	53	-
Unappropriated earnings	<u>606,416</u>	<u>12</u>	<u>276,787</u>	<u>11</u>
Total retained earnings	<u>732,304</u>	<u>14</u>	<u>388,434</u>	<u>15</u>
Treasury shares	<u>(11,718)</u>	<u>-</u>	<u>(11,718)</u>	<u>-</u>
Total equity	<u>2,123,434</u>	<u>41</u>	<u>1,196,761</u>	<u>47</u>
TOTAL	<u>\$ 5,178,900</u>	<u>100</u>	<u>\$ 2,545,672</u>	<u>100</u>

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

Attachment 6

GOLDKEY TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 21 and 29)	\$ 7,704,142	100	\$ 5,507,775	100
OPERATING COSTS (Notes 4, 10 and 29)	<u>6,930,451</u>	<u>90</u>	<u>5,260,936</u>	<u>96</u>
GROSS PROFIT	<u>773,691</u>	<u>10</u>	<u>246,839</u>	<u>4</u>
OPERATING EXPENSES (Notes 9, 22 and 29)				
Selling and marketing expense	91,349	1	65,608	1
General and administrative expense	50,445	1	27,499	1
Research and development expense	29,702	-	19,385	-
Expected credit gain	<u>(123)</u>	<u>-</u>	<u>(331)</u>	<u>-</u>
Total operating expenses	<u>171,373</u>	<u>2</u>	<u>112,161</u>	<u>2</u>
OPERATING INCOME	<u>602,318</u>	<u>8</u>	<u>134,678</u>	<u>2</u>
NON-OPERATING INCOME AND EXPENSES (Note 22)				
Interest income	2,380	-	2,948	-
Other income	1,067	-	9,078	-
Other gains and losses	(1,845)	-	55,913	1
Finance costs	<u>(42,546)</u>	<u>(1)</u>	<u>(27,586)</u>	<u>-</u>
Total non-operating income and expenses	<u>(40,944)</u>	<u>(1)</u>	<u>40,353</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	561,374	7	175,031	3
INCOME TAX EXPENSE (Notes 4 and 23)	<u>115,469</u>	<u>1</u>	<u>32,621</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 445,905</u>	<u>6</u>	<u>\$ 142,410</u>	<u>3</u>
EARNINGS PER SHARE (Note 24)				
Basic	<u>\$ 6.33</u>		<u>\$ 2.37</u>	
Diluted	<u>\$ 6.12</u>		<u>\$ 2.36</u>	

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

Attachment 7

GOLDKEY TECHNOLOGY CORPORATION

STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital (Note 20)		Capital Surplus (Note 20)	Retained Earnings (Note 20)				Treasury Shares (Note 20)	Total Equity
	Ordinary Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Total		
BALANCE ON JANUARY 1, 2024	60,373	\$ 603,734	\$ 216,397	\$ 103,948	\$ 53	\$ 202,046	\$ 306,047	\$ (11,718)	\$ 1,114,460
Appropriation of 2023 earnings									
Legal reserve	-	-	-	7,646	-	(7,646)	-	-	-
Cash dividends distributed	-	-	-	-	-	(60,023)	(60,023)	-	(60,023)
Others	-	-	(86)	-	-	-	-	-	(86)
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	142,410	142,410	-	142,410
BALANCE ON DECEMBER 31, 2024	60,373	603,734	216,311	111,594	53	276,787	388,434	(11,718)	1,196,761
Appropriation of 2024 earnings									
Legal reserve	-	-	-	14,241	-	(14,241)	-	-	-
Cash dividends distributed	-	-	-	-	-	(102,035)	(102,035)	-	(102,035)
Issuance of ordinary shares for cash	17,120	171,200	342,133	-	-	-	-	-	513,333
Recognition of employee share options by the Company	-	-	12,868	-	-	-	-	-	12,868
Convertible bonds converted to ordinary shares	-	-	56,602	-	-	-	-	-	56,602
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	-	445,905	445,905	-	445,905
BALANCE ON DECEMBER 31, 2025	77,493	\$ 774,934	\$ 627,914	\$ 125,835	\$ 53	\$ 606,416	\$ 732,304	\$ (11,718)	\$ 2,123,434

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

Attachment 8

GOLDKEY TECHNOLOGY CORPORATION**STATEMENTS OF CASH FLOWS****FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024****(In Thousands of New Taiwan Dollars)**

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 561,374	\$ 175,031
Adjustments for:		
Expected credit loss reversed on trade receivables	(123)	(331)
Net loss on fair value changes of financial assets at fair value through profit or loss	2,729	-
Depreciation expenses	9,467	9,916
Amortization expenses	414	267
Finance costs	42,546	27,586
Interest income	(2,380)	(2,948)
Compensation cost of employee share options	12,868	-
Reversal of write-down of inventories	(25,544)	(14,874)
Net gain on foreign currency exchange	(8,373)	(8,765)
Changes in operating assets and liabilities		
Accounts receivable	(600,120)	(11,723)
Accounts receivable from related parties	(3,168)	-
Other receivables	(15,075)	(6,639)
Inventories	(1,879,125)	75,317
Prepayments	(45,275)	15,950
Other current assets	(434)	1,912
Contract liabilities	64,222	(22,638)
Notes payable	-	116
Accounts payable	152,918	5,876
Other payables	22,892	4,095
Provisions	(66)	(116)
Other current liabilities	7,443	(1,499)
Cash generated from operations	(1,702,810)	246,533
Interest received	2,374	2,946
Interest paid	(40,128)	(27,484)
Income tax paid	(33,403)	(15,206)
Net cash (used in) generated from operating activities	<u>(1,773,967)</u>	<u>206,789</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through profit or loss	(9,617)	-
Purchase of financial assets at amortized cost	(57,777)	(8,210)
Payments for property, plant and equipment	(26,574)	(498,619)
Decrease in refundable deposits	5	9,697
Payments for intangible assets	<u>(2,084)</u>	<u>(336)</u>
Net cash used in investing activities	<u>(96,047)</u>	<u>(497,468)</u>

(Continued)

GOLDKEY TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	\$ 513,512	\$ -
Repayments of short-term borrowings	-	(24,972)
Repayments of short-term bills payable	(49,766)	-
Proceeds from issuance of convertible bonds	994,769	-
Proceeds from long-term borrowings	-	399,275
Repayments of long-term borrowings	(26,875)	-
Repayment of the principal portion of lease liabilities	(4,244)	(5,764)
Cash dividends distributed	(102,035)	(60,109)
Issuance of ordinary shares for cash	<u>513,333</u>	<u>-</u>
Net cash generated from financing activities	<u>1,838,694</u>	<u>308,430</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>14</u>	<u>303</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(31,306)	18,054
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>92,155</u>	<u>74,101</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 60,849</u>	<u>\$ 92,155</u>

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

(Concluded)

Attachment 9

GoldKey Technology Corporation Earnings Distribution Statement For the year 2022 (as amended)

Unit: NT\$

Item	Amount	
	Subtotal	Total
Prior year's accumulated earnings		137,416,888
Add: net profit after tax for the current year	6,488,266	
Proposed items		
Legal reserve (10%)	1,834,413	
Distributable earnings for the current year		142,070,741
Allocation items		
Shareholders' dividends - cash NT\$0.3		18,112,022
Retained undistributed earnings for the current year		123,958,719

GoldKey Technology Corporation Earnings Distribution Statement For the year 2023 (as amended)

Unit: NT\$

Item	Amount	
	Subtotal	Total
Prior year's accumulated earnings		123,958,719
Add: net profit after tax for the current year	78,087,326	
Proposed items		
Legal reserve (10%)	7,645,418	
Distributable earnings for the current year		194,400,627
Allocation items		
Shareholders' dividends - cash NT\$1		60,023,405
Retained undistributed earnings for the current year		134,377,222

GoldKey Technology Corporation Earnings Distribution Statement For the year 2024 (as amended)

Unit: NT\$

Item	Amount	
	Subtotal	Total
Prior year's accumulated earnings		134,377,222
Add: net profit after tax for the current year	142,410,089	
Proposed items		
Legal reserve (10%)	14,241,009	
Distributable earnings for the current year		262,546,302
Allocation items		
Shareholders' dividends - cash NT\$1.5		102,035,108
Retained undistributed earnings for the current year		160,511,194

Appendix 1

Articles of Incorporation of GoldKey Technology Corporation

Chapter 1 General provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act concerning companies limited by shares and is called GoldKey Technology Corporation.

The Company complies with laws and business ethics standards in its business operations and may take actions to promote public interest to fulfill its social responsibility.

Article 2: The Company's business scope is as follows:

1. CC01080 Electronic Components Manufacturing.
2. I301010 Information Software Services.
3. F401010 International Trade Business.
4. CB01020 Office Machine Manufacturing.
5. CC01110 Computer and Peripheral Equipment Manufacturing.
6. CC01120 Data Storage Media Manufacturing and Duplicating.
7. E605010 Computer Equipment Installation.
8. F113050 Wholesale of Computers and Clerical Machinery Equipment.
9. F113070 Wholesale of Telecommunication Apparatus.
10. F113110 Wholesale of Batteries.
11. F118010 Wholesale of Computer Software.
12. F119010 Wholesale of Electronic Materials.
13. F213030 Retail Sale of Computers and Clerical Machinery Equipment.
14. F213060 Retail Sale of Telecommunication Apparatus.
15. F213110 Retail Sale of Batteries.
16. F219010 Retail Sale of Electronic Materials.
17. H701020 Industrial Plant Development, Leasing and Sales.
18. I103060 Management consulting industry.
19. I301030 Electronic information supply services industry.
20. I501010 Product design industry.
21. IG03010 Energy technology services industry.
22. JE01010 Leasing industry.
23. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company is headquartered in New Taipei City and may establish branch offices domestically or internationally upon a resolution of the Board of Directors.

Article 4: The Company makes public announcements in accordance with the Company Act and regulations set by the competent authorities.

Article 4-1: The Company's total amount of reinvestment is not limited by the provision in the Company Act restricting it to 40% of paid-in capital, provided that it shall not exceed the Company's paid-in capital, and the Company may engage in external guarantee business.

Chapter 2 Shares

Article 5: The total capital of the Company is set at NT\$2,000,000,000, divided into 200,000,000 shares at NT\$10 per share, with NT\$48,000,000 within the aforementioned capital reserved for the issuance of employee stock option warrants, totaling 4,800,000 shares at NT\$10 per share, and the unissued shares are authorized for issuance by the Board of Directors in tranches.

Article 5-1: After the public issuance of shares by the Company, where employee stock option warrants are issued with a subscription price not subject to the restrictions under Article 53 of the Regulations Governing the Offering and Issuance of Securities by Issuers, or after the Company is listed on a stock exchange or OTC market, where the Company transfers its shares to employees at a price lower than the average price of the shares actually repurchased, such issuance or transfer shall be subject to attendance at an Annual General Meeting by shareholders representing more than half of the total issued shares and approval by at least two-thirds of the voting rights of the attending shareholders.

Article 5-2: When the Company completes a transfer of repurchased shares to employees, issues new shares, issues restricted stock awards to employees, or issues employee stock option warrants, the transferees, recipients, or subscribers may include full-time employees of the Company and its subsidiaries who meet certain criteria (subsidiaries refer to domestic and overseas subsidiaries in which the Company directly or indirectly holds more than 50% of the voting shares of the same investee company).

Article 6: All shares of the Company are registered shares and must be numbered and signed or sealed by a director representing the Company, and shall be issued after certification by a bank authorized to serve as a certifying institution for share issuance in accordance with the law. When new shares are issued, stock certificates for the total number of shares issued in that instance may be printed in a consolidated manner, or the printing of stock certificates may be waived, provided the shares are registered with the securities central depository institution.

Article 7: Deleted.

Article 8: Deleted.

Article 9: Deleted.

Article 10: Deleted.

Article 11: Changes of name and transfers of the Company's shares shall be handled in accordance with the relevant provisions of the Company Act.

After the Company's shares are publicly issued, shareholder services shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and other relevant regulations issued by the competent authorities.

Changes to entries in the shareholders' register shall be suspended for 30 days prior to the Annual General Meeting, 15 days prior to an extraordinary general meeting of shareholders, or 5 days prior to the record date set by the Company for distribution of dividends, bonuses, or other benefits.

After the Company's shares are publicly issued, no changes to entries in the

shareholders' register shall be made within 60 days prior to the Annual General Meeting, within 30 days prior to an extraordinary general meeting of shareholders, or within 5 days prior to the record date set by the Company for distribution of dividends, bonuses, or other benefits.

Chapter 3 Shareholders' Meeting

Article 12: The Company's shareholders' meeting consists of all shareholders and is divided into annual general meetings and extraordinary meetings; annual general meetings shall be convened at least once a year and held within six months after the end of each fiscal year, unless legitimate reasons exist and approval has been obtained from the competent authority. Extraordinary shareholders' meetings shall be convened as necessary in accordance with the law. The conduct of shareholders' meetings shall be governed by the Company's Rules of Procedure for Shareholders' Meetings.

Article 12-1: After the Company's shares are publicly issued, if it is proposed to cease public issuance, this shall require attendance at a shareholders' meeting by shareholders representing at least two-thirds of the total number of issued shares and approval by more than half of the voting rights of the attending shareholders; if the total number of shares represented by the attending shareholders is less than the aforementioned threshold, this shall require attendance by shareholders representing more than half of the total number of issued shares and approval by at least two-thirds of the voting rights of the attending shareholders.

Article 12-2: The Company's shareholders' meetings may be held via video conference or by other methods announced by the central competent authority.

Article 13: Where shareholders are unable to attend a shareholders' meeting for any reason, except as provided in Article 177 of the Company Act, after the Company's shares are publicly issued, matters shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attending Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 14: If a shareholders' meeting is convened by the Board of Directors, the Chairman shall act as the chairperson; if the Chairman is on leave or unable to exercise duties for any reason, the Chairman shall designate one director to act on the Chairman's behalf; if no designation is made, the directors shall elect one from among themselves to act on the Chairman's behalf. If a shareholders' meeting is convened by a person having the convening right other than the Board of Directors, such person shall serve as the chairperson. Where there are two or more such persons, one shall be elected from among them to serve as the chairperson.

When the chairperson violates the rules of procedure at a shareholders' meeting and declares the meeting adjourned, one person may be elected to serve as chairperson with the consent of a majority of the voting rights of attending shareholders, and the meeting shall continue.

Article 15: Unless otherwise provided by law, each share held by a shareholder of the Company shall carry one voting right; however, shares under Article 179 of the Company Act shall have no voting rights.

Article 16: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted with the attendance of shareholders representing more

than half of the total number of issued shares and the approval of more than half of the voting rights of the attending shareholders. Since the Company was registered on the emerging stock market, when convening shareholders' meetings, it shall include electronic means as one of the methods for exercising voting rights. A shareholder exercising voting rights electronically shall be deemed to have attended the shareholders' meeting in person, and all related matters shall be handled in accordance with applicable laws and regulations

Article 17: Resolutions of a shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chairperson and distributed to all shareholders within 20 days after the meeting. The minutes shall record a summary of the proceedings and the results thereof, and shall be kept at the Company together with the attendance register signed by attending shareholders and the proxies for attendance by proxy. After the Company's shares are publicly issued, the minutes referred to in the preceding paragraph may be distributed by public announcement.

Chapter 4 Directors and the Audit Committee

Article 18: The Company shall have 7~9 directors, all of whom shall be elected by the shareholders' meeting from among persons with legal capacity for a term of three years and may be re-elected for consecutive terms.

Among the above director seats, the number of independent directors shall not be fewer than three and shall not be less than one-third of the director seats; directors shall be elected under a candidate nomination system, whereby the shareholders' meeting elects directors and independent directors from the list of candidates; matters concerning the professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other requirements for independent directors shall be handled in accordance with the relevant regulations of the securities authority.

Article 19: When vacancies among directors reach one-third, the Board of Directors shall convene an extraordinary shareholders' meeting in accordance with the law to hold a by-election, and the term of office of the newly elected directors shall be limited to the remainder of the original term.

Article 20: Deleted.

Article 21: The directors shall organize the Board of Directors, and, with the attendance of at least two-thirds of the directors and the approval of a majority of the attending directors, elect one Chairman from among themselves to execute all affairs of the Company in accordance with laws and regulations, the Articles of Incorporation, and resolutions of the Annual General Meeting and the Board of Directors. If the Chairman is on leave or is unable to exercise powers for any reason, the acting arrangement shall be handled in accordance with Article 208 of the Company Act.

Article 21-1: The Company may establish functional committees under the Board of Directors, and the establishment and powers of the relevant committees shall be handled in accordance with the regulations prescribed by the competent authority.

The Company establishes the Audit Committee in accordance with the Securities and Exchange Act. The Audit Committee shall be composed of all independent

directors, with no fewer than three members. Matters related to the number, term of office, powers, and rules of procedure of the Audit Committee shall be governed by the relevant provisions of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies” and separately prescribed in the organizational regulations of the Audit Committee.

Article 22: The Company's operating policies and other important matters are resolved by the Board of Directors. Except for the first Board of Directors meeting of each term, which is convened according to Article 203 of the Company Act, Board of Directors meetings are convened by the Chairman, who also serves as the chairperson. If the Chairman is unable to perform duties, the Chairman shall designate one director to act on the Chairman's behalf. If no such designation has been made, the directors will elect one of themselves to serve as acting chair. Directors shall attend Board of Directors meetings personally. If a director is unable to attend a Board of Directors meeting, such director may issue a proxy, enumerating the scope of authorization for the matters for convocation, and entrust another director to attend as proxy. Each proxy may be entrusted by only one person.

The convening of the Company's Board of Directors meetings may be conducted in writing, by E-MAIL, or by fax.

When the Board of Directors meets, directors participating via video conference are considered to be in attendance in person. Except as otherwise provided in the Company Act, Board of Directors resolutions must be passed with a majority of directors present and approved by a majority of those in attendance.

Article 23: Minutes of the Board of Directors meetings shall be prepared, signed or sealed by the chairperson, and distributed to each director within 20 days after the meeting. The minutes shall record a summary of proceedings and the results. The attendance register bearing the signatures of the directors present at the meeting and the proxy forms for attendance by proxy shall be kept together with the minutes at the Company. Distribution of the meeting minutes may be made electronically.

Article 24: Deleted.

Article 25: The Company may pay remuneration to its directors when they execute the Company's business. Such remuneration is authorized to be determined by the Board of Directors based on the directors' level of participation in the Company's operations and the value of their contributions, with reference to prevailing industry standards.

Article 25-1: The Company's Board of Directors may purchase liability insurance for its directors during their terms of office to cover their liability for damages arising from the performance of their duties.

Chapter 5 Managerial officers and employees

Article 26: The Company may have one General Manager and several managerial officers. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article 27: Deleted.

Article 28: Deleted.

Chapter 6 Final Accounts

Article 29: The Company's fiscal year is from January 1 to December 31.

The Company shall, at the end of the fiscal year, have the Board of Directors prepare (I) the business report, (II) financial statements, and (III) proposals for earnings distribution or loss compensation, and submit them to the Annual General Meeting for ratification in accordance with the law.

Article 30: If the Company makes a profit for the year, it shall appropriate no less than 2% as employee remuneration, and additionally appropriate no less than 1% for salary adjustments or remuneration distribution for base-level employees, to be distributed in shares or cash by resolution of the Board of Directors, and the recipients shall include full-time employees of the Company and its subsidiaries who meet certain criteria; the Company may, from the above profit amount, appropriate no more than 10% as directors' remuneration by resolution of the Board of Directors. The proposal for distribution of employee remuneration and directors' remuneration shall be reported to the shareholders' meeting. However, where the Company still has accumulated losses, an amount shall first be reserved for offsetting such losses, and then employee remuneration and directors' remuneration shall be appropriated in accordance with the ratio set forth in the preceding paragraph.

Employee remuneration referred to in the preceding paragraph, whether in shares or cash, shall be approved by a resolution of the Board of Directors adopted by a majority of the directors present at a meeting attended by two-thirds or more of all directors, and reported to the Annual General Meeting.

Article 30-1: If there is a surplus in the Company's annual final accounts, the Company shall pay taxes and offset accumulated losses in accordance with the law, then appropriate 10% as legal reserve. However, when the legal reserve has reached the Company's paid-in capital, it is no longer required to be appropriated; special reserve shall then be appropriated or reversed in accordance with applicable laws and regulations. If any balance remains, together with accumulated undistributed earnings, the Board of Directors shall prepare an earnings distribution proposal and submit it to the Annual General Meeting for resolution on the distribution of dividends and bonuses to shareholders.

The Company's dividend policy takes into account future operational needs, long-term financial planning, future development and other factors, and at least 10% of the dividends distributed for the current year shall be allocated for cash dividends. The total amount of the Company's earnings distributed to shareholders shall not be less than 30% of the earnings for the current year.

After the Company becomes a public company, in accordance with the Company Act, the Board of Directors is authorized, by a resolution adopted by a majority of the directors present at a meeting attended by two-thirds or more of all directors, to distribute, in cash, all or part of the dividends and bonuses to be distributed or the legal reserve and capital reserve under Article 241 of the Company Act, and report the same to the Annual General Meeting.

Article 31: The Company's organizational rules and operating procedures shall be established separately by the Board of Directors.

Article 32: The Company may provide endorsements and guarantees externally, and may, as

required for business needs, lend funds to others; the operating procedures therefor shall be prescribed by the Board of Directors in accordance with laws and regulations.

Article 33: Deleted.

Article 34: Any matters not specified in these Articles of Incorporation shall be governed by the Company Act and other applicable laws and regulations.

Article 35: These Articles of Incorporation were established on July 10, 1998. These Articles of Incorporation were amended for the 1st time on November 9, 1998. These Articles of Incorporation were amended for the 2nd time on January 8, 1999. These Articles of Incorporation were amended for the 3rd time on August 5, 1999. These Articles of Incorporation were amended for the 4th time on December 6, 1999. These Articles of Incorporation were amended for the 5th time on June 21, 2001. These Articles of Incorporation were amended for the 6th time on June 25, 2002. These Articles of Incorporation were amended for the 7th time on June 27, 2003. These Articles of Incorporation were amended for the 8th time on June 9, 2004. These Articles of Incorporation were amended for the 9th time on June 27, 2005. These Articles of Incorporation were amended for the 10th time on December 12, 2006. These Articles of Incorporation were amended for the 11th time on March 28, 2007. These Articles of Incorporation were amended for the 12th time on August 31, 2007. These Articles of Incorporation were amended for the 13th time on April 16, 2008. These Articles of Incorporation were amended for the 14th time on April 24, 2009. These Articles of Incorporation were amended for the 15th time on May 10, 2016. These Articles of Incorporation were amended for the 16th time on June 22, 2020. These Articles of Incorporation were amended for the 17th time on May 24, 2021. These Articles of Incorporation were amended for the 18th time on September 28, 2021. These Articles of Incorporation were amended for the 19th time on June 22, 2022. These Articles of Incorporation were amended for the 20th time on June 26, 2024. These Articles of Incorporation were amended for the 21st time on November 13, 2024. These Articles of Incorporation were amended for the 22nd time on June 10, 2025.

Appendix 2

GoldKey Technology Corporation

Rules of Procedure for Shareholders Meetings

- Article 1: The Company's shareholders' meetings shall, unless otherwise provided by laws and regulations, be conducted in accordance with these Rules and convened by the Board of Directors.
- Where the Company convenes a virtual Annual General Meeting, unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be expressly provided in the Articles of Incorporation and resolved by the Board of Directors, and the virtual Annual General Meeting shall be conducted only upon a resolution adopted by the Board of Directors attended by directors representing more than two-thirds of the directors and approved by a majority of the directors present.
- Any change in the method of convening the Company's shareholders' meeting shall be Approved by the Board of Directors and made no later than the dispatch of the notice of the shareholders' meeting.
- The Company shall prepare electronic files of the shareholders' meeting notice, proxy form, supporting documents for ratification proposals, discussion proposals, and details regarding the election or dismissal of directors, along with explanations of the proposals, no later than 30 days prior to the date of the Annual General Meeting or no later than 15 days prior to the date of a special shareholders' meeting, and transmit these files to the Market Observation Post System. In addition, electronic files of the shareholders' meeting handbook and supplementary meeting materials shall be prepared and transmitted to the Market Observation Post System no later than 21 days prior to the date of the Annual General Meeting or no later than 15 days prior to the date of the special shareholders' meeting. Fifteen days before the shareholders' meeting, the shareholders' meeting handbook and supplementary meeting information shall be prepared and made available for shareholders to review at any time, and shall be displayed at the Company and its appointed professional shareholder service agent.
- The Company shall provide the shareholders' meeting handbook and supplementary meeting materials referred to in the preceding paragraph to shareholders for review on the date of the shareholders' meeting in the following manner:
- I. When an in-person Annual General Meeting is convened, it shall be distributed at the venue of the Annual General Meeting.
 - II. When convening a hybrid Annual General Meeting, the materials shall be distributed at the venue of the Annual General Meeting and transmitted in electronic form to the virtual meeting platform.
 - III. When convening a virtual Annual General Meeting, the materials shall be transmitted in electronic form to the virtual meeting platform.
- The notice and public announcement shall specify the reasons for convening the meeting; with the consent of the recipient, the notice may be given in electronic

form.

The election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public offering, approval of directors' engaging in competitive conduct, capitalization of earnings, capitalization of capital reserve, dissolution, merger, demerger, or any matter under any subparagraph of Paragraph 1, Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 or Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the reasons for convening the meeting and the main content thereof shall be explained, and may not be raised by an extraordinary motion.

If the reasons for convening a shareholders' meeting specify a general re-election of directors and the date of assumption of office, then after completion of such re-election at that meeting, the same meeting may not change the date of assumption of office by an extraordinary motion or otherwise.

A shareholder holding 1% or more of the total number of issued shares may submit to the Company a proposal for the Annual General Meeting, limited to one proposal only; where more than one proposal is submitted, none shall be included in the agenda. In addition, the Board of Directors may decide not to include a shareholder proposal in the agenda if any of the circumstances set forth in the subparagraphs of Paragraph 4, Article 172-1 of the Company Act applies.

A shareholder may submit a recommendatory proposal urging the Company to promote the public interest or fulfill its social responsibility; procedurally, such proposal shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Act, and where more than one proposal is submitted, none shall be included in the agenda.

Before the book closure date prior to the convening of the Annual General Meeting, the Company shall publicly announce the acceptance of shareholder proposals, the means of acceptance in writing or by electronic transmission, the place for acceptance, and the acceptance period; the acceptance period shall not be less than 10 days.

A shareholder proposal shall be limited to 300 words; any proposal exceeding 300 words shall not be included in the agenda; the proposing shareholder shall attend the Annual General Meeting in person or by proxy and participate in the discussion of such proposal.

Before the date of the notice of convocation of the shareholders' meeting, the Company shall notify the proposing shareholder of the processing results and shall list in the meeting notice the proposals that comply with the provisions of this Article. With respect to shareholder proposals not included in the agenda, the Board of Directors shall explain at the shareholders' meeting the reasons for not including them.

Article 2: The Company shall specify in the meeting notice the registration time, registration desk location, and other matters requiring attention for shareholders, solicitors, and proxy agents (hereinafter referred to as shareholders).

Shareholder registration referred to in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting; the registration desk shall be clearly marked and staffed by sufficient and qualified personnel; for a virtual shareholders' meeting, registration shall be processed via the virtual shareholders' meeting platform 30 minutes before the start of the meeting, and shareholders who have completed registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meeting by presenting the attendance certificate, attendance sign-in card, or other attendance documents, and the Company may not arbitrarily require shareholders to provide additional supporting documents for attendance; proxy solicitors shall also bring identification documents for verification.

The Company shall provide a sign-in book for attending shareholders to sign in, or attending shareholders may submit sign-in cards in lieu of signing in.

The number of shares in attendance shall be calculated based on the sign-in book or sign-in cards submitted and the number of shares registered on the virtual meeting platform, plus the number of shares for which voting rights are exercised in writing or by electronic means.

The Company shall deliver the shareholders' meeting handbook, annual report, attendance certificates, speech slips, voting ballots, and other meeting materials to shareholders attending the shareholders' meeting; where directors are to be elected, election ballots shall also be attached.

If a shareholders' meeting is held by virtual meeting, shareholders who wish to attend by virtual means shall register with the Company two days before the shareholders' meeting.

If a shareholders' meeting is held by virtual meeting, the Company shall upload the meeting handbook, annual report, and other relevant materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep them disclosed until the end of the meeting.

Article 3: Attendance and voting by shareholders shall be calculated on the basis of shares. For resolutions of the Annual General Meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

Where a shareholder has a personal interest in any matter at the meeting, which may be prejudicial to the interests of the Company, such shareholder may not participate in voting, and may not exercise voting rights on behalf of another shareholder as acting proxy.

Shares not entitled to vote as described in the preceding paragraph are not counted among the voting rights of shareholders present.

Except for trust enterprises or shareholder services agents approved by the competent securities authority, an individual acting as proxy for two or more shareholders may not represent voting rights exceeding 3% of the total voting rights of outstanding shares. Any voting rights beyond this limit will not be counted.

- Article 4: The place for convening the Company's shareholders' meeting shall be the place where the Company is located or a place convenient for shareholders to attend and suitable for convening a shareholders' meeting, and the meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. When the Company holds a virtual shareholders' meeting, it is not subject to the restrictions on the meeting venue set out in the preceding paragraph.
- Article 5: If a shareholders' meeting is convened by the Board of Directors, the chair of the meeting shall be the Chairperson; if the Chairperson is on leave or unable to exercise powers and duties for any reason, the Vice Chairperson shall act on behalf of the Chairperson; if there is no Vice Chairperson, or the Vice Chairperson is also on leave or unable to exercise powers and duties for any reason, the Chairperson shall designate one director to act on behalf of the Chairperson; if the Chairperson does not designate an acting representative, the directors shall elect one from among themselves to act on behalf of the Chairperson. If a shareholders' meeting is convened by a convener with the right to convene other than the Board of Directors, the chair of the meeting shall be such convener; where there are two or more conveners with the right to convene, one shall be elected from among them to serve as the chair of the meeting.
- Article 6: The Company may designate its retained attorneys, accountants, or relevant personnel to attend the Annual General Meeting. Personnel handling the affairs of the Annual General Meeting shall wear identification badges or armbands.
- Article 6-1: When the Company convenes a virtual Annual General Meeting, the notice of the Annual General Meeting shall specify the following matters:
- I. Methods for shareholders to participate in the virtual meeting and exercise their rights.
 - II. Methods for handling any disruption to the virtual meeting platform or participation by virtual means due to natural disasters, incidents, or other force majeure events, including at least the following matters:
 - (I) The time at which such disruption cannot be eliminated and the meeting must be postponed or continued, and the date of the postponed or continued meeting if postponement or continuation is required.
 - (II) Shareholders who did not register to participate in the original shareholders' meeting by virtual means may not participate in the postponed or continued meeting.
 - (III) Where a hybrid Annual General Meeting is convened, if the virtual meeting cannot continue, after deducting the number of shares represented by shareholders participating in the Annual General Meeting by virtual means, if the total number of shares present still meets the statutory quorum for the Annual General Meeting, the Annual General Meeting shall continue, and the number of shares represented by shareholders participating by virtual means shall be included in the total number of shares represented by shareholders present, and such shareholders shall be deemed to have abstained from voting on all proposals at that Annual General Meeting.

(IV) The means of handling cases where the results of all proposals have been announced and no extempore motions have been made.

III. For a virtual shareholders' meeting, the appropriate alternative measures provided to shareholders who have difficulty participating by virtual means shall also be specified.

Except in the circumstances provided in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other related matters requiring attention.

Article 7: The Company shall audio and video record the entire proceedings of the Annual General Meeting and retain the recordings for at least one year.

However, if a shareholder brings a lawsuit under Article 189 of the Company Act, such materials shall be retained until the conclusion of the litigation.

Where the Annual General Meeting is convened as a video conference, the Company shall record and retain information on shareholder registration, enrollment, sign-in, questions, voting, and the Company's vote counting results, and shall make uninterrupted audio and video recordings of the entire video conference.

The Company shall properly retain the data and audio and video recordings referred to in the preceding paragraph during the period of existence, and shall provide the audio and video recordings to the party entrusted with handling video conference matters for retention.

Where the Annual General Meeting is convened as a video conference, the Company should make audio and video recordings of the back-end operation interface of the video conference platform.

Article 8: When the scheduled meeting time has arrived, the chairperson shall immediately announce the commencement of the meeting, provided that if the attending shareholders do not represent more than one-half of the total number of issued shares, the chairperson may announce a postponement of the meeting, with the number of postponements limited to two and the total postponement time not exceeding one hour. If the quorum is still insufficient after two postponements and shareholders representing at least one-third of the total number of issued shares are present, the chairperson shall declare the meeting adjourned; if the Annual General Meeting is held as a virtual meeting, the Company shall also announce the adjournment on the virtual meeting platform of the Annual General Meeting.

If the quorum remains insufficient after two postponements as described in the preceding paragraph and shareholders representing at least one-third of the total number of issued shares are present, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act, and all shareholders shall be notified to reconvene the Annual General Meeting within one month; if the Annual General Meeting is held as a virtual meeting, shareholders wishing to attend by

virtual means shall re-register with the Company in accordance with Article 2. Prior to the conclusion of the meeting, if shareholders attending represent more than half of the total number of issued shares, the chairperson may resubmit the tentative resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Company Act.

Article 9: If the Annual General Meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors, and the meeting shall proceed in accordance with the scheduled agenda, which shall not be changed without a resolution of the Annual General Meeting.

If the Annual General Meeting is convened by any person with convening authority other than the Board of Directors, the provisions of the preceding paragraph shall apply mutatis mutandis. Before the agenda scheduled in the preceding two paragraphs (including extraordinary motions) is concluded, the chairperson may not directly announce adjournment of the meeting without a resolution; however, if the chairperson violates the rules of procedure and announces adjournment of the meeting, the other members of the Board of Directors shall promptly assist the attending shareholders in electing one person as the chairperson in accordance with the statutory procedures, with the consent of a majority of the voting rights of the attending shareholders, to continue the meeting.

Article 10: Before speaking, an attending shareholder shall complete a speaker's slip specifying the summary of the speech, the shareholder account number (or attendance certificate number), and the account name, and the chairperson shall determine the order of speaking. A shareholder present who only submits a speaker's slip but does not speak shall be deemed not to have spoken. If the content of the speech is inconsistent with that recorded on the speaker's slip, the content of the speech shall prevail. When a shareholder present is speaking, other shareholders may not speak to interfere except with the consent of the Chairperson and the speaking shareholder; the Chairperson shall stop any violation.

Article 11: For the same proposal, each shareholder may not speak more than twice unless otherwise permitted by the chairperson, and each speech may not exceed five minutes. If a shareholder's remarks violate the provisions of the preceding paragraph or fall outside the scope of the agenda, the chairperson may halt the speech.

Article 12: For each shareholders' meeting, a shareholder may appoint a proxy to attend the shareholders' meeting by issuing the proxy form printed by the Company and specifying the scope of authorization.

A shareholder shall issue only one proxy form and appoint only one proxy, and shall deliver the proxy form to the Company 5 days before the shareholders' meeting; if duplicate proxy forms are delivered, the one delivered first shall prevail. However, the foregoing shall not apply where the shareholder declares the revocation of the previous proxy.

After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting in person or exercise voting rights in writing or by electronic means, the shareholder shall give written notice to the Company of the revocation of the proxy 2 days before the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy attending the meeting shall prevail.

After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting by virtual means, the shareholder shall give written notice to the Company of the revocation of the proxy 2 days before the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy attending the meeting shall prevail.

Where a juristic person is entrusted to attend an Annual General Meeting, it may appoint only one representative to attend. When a corporate shareholder appoints two or more representatives to attend the Annual General Meeting, only one person may be designated to speak on the same proposal.

Article 13: After a shareholder present has spoken, the Chairperson may reply in person or designate relevant personnel to reply.

Article 13-1: Where the Annual General Meeting is convened as a virtual meeting, shareholders participating by virtual means may, after the chairperson announces the commencement of the meeting and before the announcement of adjournment, raise questions in text form on the virtual meeting platform of the Annual General Meeting; the number of questions raised for each proposal may not exceed two, and each question shall be limited to 200 words.

If the questions in the preceding paragraph do not violate the rules or exceed the scope of the proposal, such questions should be disclosed on the virtual meeting platform of the Annual General Meeting for general knowledge.

Article 14: When the chairperson considers that discussion of a proposal has reached the point where a vote may be taken, the chairperson may announce the close of discussion and put the proposal to a vote.

Article 15: The chairperson shall appoint the vote monitors and counters for proposal voting, but vote monitors shall have shareholder status, and the results of the vote shall be reported on the spot and recorded.

Resolutions of an Annual General Meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the Chairperson and distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the meeting minutes may be made by electronic means. The distribution of the meeting minutes referred to in the preceding paragraph may be made by the Company through public announcement on the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the name of the chairperson, the methods of resolution, a summary of the proceedings, and the voting results, including the number of votes counted; where directors are elected, the number of votes received by each candidate shall be

disclosed. They shall be permanently retained during the existence of the Company.

If a shareholders' meeting is convened by video conference, the meeting minutes shall, in addition to the matters required to be recorded in the preceding paragraph, also record the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chairperson and the minute taker, and the method of handling and status of handling any disruptions to the video conference platform or participation by video conference due to natural disasters, incidents, or other force majeure events.

When the Company convenes a video conference AGM, in addition to complying with the provisions of the preceding paragraph, the minutes shall specify the alternative measures provided to shareholders who have difficulty participating in the AGM by video conference.

The Company shall, on the day of the Annual General Meeting, prepare a statistical table in the format prescribed by regulations showing the number of shares solicited by the proxy solicitor, the number of shares represented by the proxy agent, and the number of shares attended by shareholders by written or electronic means, and clearly disclose it inside the venue of the Annual General Meeting. If the Annual General Meeting is held as a virtual meeting, the Company shall upload the foregoing information to the virtual meeting platform of the Annual General Meeting at least 30 minutes before the meeting starts, and continuously disclose it until the end of the meeting.

When the Company convenes a virtual Annual General Meeting, upon announcing the commencement of the meeting, the total number of shares represented by attending shareholders shall be disclosed on the virtual meeting platform. The same shall apply if the total number of shares and voting rights of the attending shareholders are also tallied during the meeting.

Any resolution of the Annual General Meeting that constitutes material information under laws and regulations or under the rules of Taiwan Stock Exchange Corporation (Taipei Exchange) shall be transmitted by the Company to the Market Observation Post System within the prescribed time limit.

Article 15-1: Where the Company convenes a video conference AGM, shareholders participating by means of video conference shall, after the Chairperson announces the commencement of the meeting, cast votes on each proposal and election proposal through the video conference platform, and shall complete such voting before the Chairperson announces the close of voting; those who fail to do so within the prescribed time shall be deemed to have abstained.

If a shareholders' meeting is convened by video conference, votes shall be counted in a single tabulation after the chairperson announces the close of voting, and the voting and election results shall be announced.

When the Company convenes a hybrid Annual General Meeting, shareholders who have registered to attend the Annual General Meeting by virtual means in accordance with Article 2 and wish to attend the physical Annual General Meeting in person shall revoke the registration by the same means as the registration no later than 2 days before the date of the Annual General Meeting; if the revocation is

made after the deadline, such shareholders may only attend the Annual General Meeting by virtual means.

Shareholders who have exercised their voting rights in writing or electronically and have not revoked their expression of intent, and who participate in the shareholders' meeting by video conference, may not exercise voting rights again on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals, except for extraordinary motions.

Article 16: During the meeting, the chairperson may announce a recess at an appropriate time. In the event of a force majeure event, the chairperson may rule a temporary suspension of the meeting and announce a resumption time based on the situation, or, upon a resolution of the Annual General Meeting, reconvene the meeting within five days without notice or announcement.

Article 17: Shareholders have one vote per share; however, this shall not apply to shares that are restricted or have no voting rights as set forth in Article 179, paragraph 2, of the Company Act.

When the Company convenes an Annual General Meeting, the Company shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights in writing; when voting rights are exercised in writing or by electronic means, the method of exercise shall be specified in the notice of convening the Annual General Meeting. Shareholders exercising their voting rights in writing or by electronic means are deemed to have attended the shareholders' meeting in person. However, with respect to extraordinary motions and amendments to the original proposals at that shareholders' meeting, such shareholders shall be deemed to have abstained; therefore, the Company should avoid proposing extraordinary motions and amendments to the original proposals. For those exercising voting rights in writing or by electronic means pursuant to the preceding paragraph, the expression of intent shall be delivered to the Company no later than 2 days before the date of the shareholders' meeting; where expressions of intent are duplicated, the first one delivered shall prevail. However, this shall not apply if a declaration is made to revoke the previous expression of intent.

After a shareholder exercises voting rights in writing or electronically, if the shareholder wishes to attend the shareholders' meeting in person or via video conference, the shareholder shall revoke the expression of intent for exercising voting rights referred to in the preceding paragraph by the same means no later than 2 days before the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. If a shareholder exercises voting rights in writing or electronically and also appoints a proxy by proxy form to attend the shareholders' meeting, the voting rights exercised by the proxy at the meeting shall prevail.

A proposal shall be Approved with the consent of a majority of the voting rights represented by the shareholders present, unless otherwise provided by the Company Act or the Company's Articles of Incorporation. At the time of voting, the chairperson or a person designated by the chairperson shall announce the total

number of voting rights represented by the shareholders present, the shareholders shall vote, and the results of shareholders' approval, disapproval and abstention shall be entered into the Market Observation Post System on the same day the Annual General Meeting is held.

Article 17-1: Where the shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of each proposal on the video conference platform of the shareholders' meeting in accordance with regulations after the close of voting, and shall continue to disclose the same for at least 15 minutes after the Chairperson announces the adjournment of the meeting.

Article 17-2: When the Company convenes a video conference shareholders' meeting, the Chairperson and the minute-taking personnel shall be at the same location within the territory of the Republic of China, and the Chairperson shall announce the address of such location at the time of the meeting.

Article 17-3: Where the Annual General Meeting is convened by video conference, the Company may provide shareholders with a simple connection test before the meeting, and provide relevant services in real time before and during the meeting to assist in handling technical communication issues.

Where the Annual General Meeting is convened by video conference, the Chairperson shall, upon announcing the commencement of the meeting, additionally announce that, except for circumstances under which no postponement or resumption of the meeting is required as prescribed in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if, before the Chairperson announces the adjournment of the meeting, participation in the video conference platform or by video conference is obstructed due to natural disasters, incidents, or other force majeure events, and such obstruction continues for more than 30 minutes, the date for postponement or resumption of the meeting within five days shall apply, and Article 182 of the Company Act shall not apply.

Where the meeting shall be postponed or continued under the preceding paragraph, shareholders who did not register to participate in the original Annual General Meeting by video conference may not participate in the postponed or continued meeting. Where the meeting shall be postponed or continued in accordance with Paragraph 2, for shareholders who have registered to participate in the original Annual General Meeting by video conference and completed check-in, but do not participate in the postponed or continued meeting, the number of shares represented by such shareholders at the original Annual General Meeting, and the voting rights and election rights already exercised, shall be included in the total number of shares, voting rights, and election rights of the shareholders present at the postponed or continued meeting.

When the postponement or resumption of the Annual General Meeting is handled in accordance with Paragraph 2, proposals for which voting and vote counting have been completed and the voting results or the list of elected directors has been announced need not be rediscussed or resolved upon.

When the Company convenes a hybrid Annual General Meeting, and the video conference cannot continue due to the circumstances set forth in Paragraph 2, if,

after deducting the number of shares represented by shareholders attending the Annual General Meeting by video conference, the total number of shares present still meets the statutory quorum for the Annual General Meeting, the Annual General Meeting shall continue, and there is no need to postpone or continue the meeting in accordance with Paragraph 2. Where the circumstances under which the meeting shall continue as set forth in the preceding paragraph occur, for shareholders participating in the Annual General Meeting by video conference, the number of shares represented by such shareholders shall be included in the total number of shares of the shareholders present, provided that, with respect to all proposals at that Annual General Meeting, such shareholders shall be deemed to have abstained.

When the Company postpones or resumes a meeting as stipulated in paragraph 2, it must comply with the requirements listed in Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies and complete the relevant preliminary procedures in accordance with the date of the original shareholders' meeting and the provisions thereof.

During the period prescribed in the latter part of Article 12 and Paragraph 3 of Article 13 of the 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 date of the shareholders' meeting postponed or continued in accordance with Paragraph 2.

Article 17-4: When the Company convenes a virtual Annual General Meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the Annual General Meeting by virtual means. Except in the circumstances provided in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other related matters requiring attention.

Article 18: If the same proposal has an amendment or an alternative proposal, the Chairperson shall determine the order of voting together with the original proposal. If one of the proposals has been Approved, the other proposals shall be deemed rejected and no further voting shall be required.

Article 19: The chairperson may direct proctors (or security personnel) to assist in maintaining order at the meeting venue. When proctors (or security personnel) are present to assist in maintaining order, they shall wear armbands bearing the words "Proctor".

Article 20: Matters not provided for in these Rules shall be governed by the Company Act, the Company's Articles of Incorporation, and other applicable regulations.

Article 21: These Rules shall come into force after being Approved by the Annual General

Meeting, and the same shall apply to any amendments. The 1st amendment was made on June 22, 2022. The 2nd amendment was made on June 26, 2024.

Appendix 3

GoldKey Technology Corporation Shareholdings of All Directors

- I. The Company's paid-in capital is NT\$938,020,570, and 93,802,057 common shares have been issued.
- II. According to Article 26 of the Securities and Exchange Act and the Regulations Governing the Percentage of Shares Held by Directors and Supervisors of Public Companies and the Implementation Rules for Audits, all directors of the Company are required to hold a minimum of 7,504,164 shares.
- III. The Company has established the Audit Committee, and therefore there is no shareholding by supervisors.
- IV. Based on the number of shares recorded in the shareholder register as of April 26, 2026, the book closure date for the 2026 Annual General Meeting, the shareholdings held by all directors of the Company have reached the statutory shareholding percentage standard, as detailed below:

Title	Account Name	Shareholding (shares)
Chairman	Shengyun Investment Co., Ltd.	17,374,624
	Representative: Tseng Chen	
Director	Ruirui Investment Co., Ltd.	11,410,253
	Representative: Hui-Jung Wu	
Director	Title Max Technology Co., Ltd.	5,250,291
	Representative: Ling-Ling Tsai	
Director	Hui-Ling Wu	1,669,083
Independent Director	Chia-Chang Tsai	-
Independent Director	Pi-Hua Tsai	-
Independent Director	Ting-Hsiang Lin	-
Independent Director	Ho-Yi Chang	-
Total shareholding of all directors (excluding independent directors):		35,704,251

Note: The shareholdings of all directors of the Company have met the percentage criteria stipulated in the "Regulations Governing the Scope of Shareholdings and Review of Directors and Supervisors of Public Companies"



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