

Stock Code: 3312



GMI Technology Inc.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Time: 9:00 AM on June 17, 2026

Address: No. 399, Ruiguang Rd., Neihu Dist., Taipei City

(West side meeting room on the first floor of the Liberty Square Building)

Type of Meeting: Physical Meeting

GMI Technology Inc.

Table of Contents

Chapter I. Meeting Agenda

Chapter II. Agenda of the Annual General Shareholders' Meeting -----	3
I. Reports-----	4
II. Ratifications-----	5
III. Discussions-----	6
IV. Extraordinary Motion-----	6
V. Adjournment -----	6

Chapter III. Attachments

I. Business Report -----	7
II. Audit Committee's Review Report -----	10
III. Report on the Implementation of Significant Related-Party Transactions for 2025-----	11
IV. 2025 Financial Statements -----	12
V. 2025 Earnings Distribution Table-----	25
VI. Comparative Table of the Amendments to the Procedures for Loans of Funds to Others and Endorsements/Guarantees Before and After Amendments -----	29
VII. Comparative Table of the Amendments to the Rules of Procedure for Shareholders' Meetings Before and After Amendments -----	31

Chapter IV. Appendix

I. Articles of Incorporation -----	34
II. Rules and Procedures for Shareholders' Meeting -----	38
III. Shareholdings of All Directors -----	51
IV. Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting-----	52

GMI Technology Inc.

Agenda for the 2026 Annual General Shareholders' Meeting

Time: 9:00 a.m., Wednesday, June 17, 2026

Address: No. 399, Ruiguang Rd., Neihu Dist., Taipei City (West side meeting room
on the first floor of the Liberty Square Building)

Type of Meeting: Physical Meeting

- I. Calling meeting to order (report attending number of shares)
- II. Meeting as a ceremony
- III. Chairman's Message
- IV. Reports:
 - (I) The Company's 2025 business report.
 - (II) Audit Committee's Review Report for 2025.
 - (III) Report on the distribution of directors' and employees' remuneration for 2025.
 - (IV) Report on the implementation of significant related-party transactions for 2025.
- V. Ratifications:
 - (I) Proposal regarding the Company's 2025 financial statements.
 - (II) Proposal for the distribution of earnings for 2025.
- VI. Discussion Items:
 - (I) Proposal to amend certain provisions of the Company's "Procedures for Loans of Funds to Others" and "Procedures for Endorsements/Guarantees."
 - (II) Discussed amendments to certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings".
- VII. Extraordinary Motions:
- VIII. Adjournment.

I. Reports

Motion 1

Subject: The Company's 2025 business report.

Explanation: The Company's 2025 business report, please refer to Attachment 1 on page 6.

Motion 2

Subject: Audit Committee's Review Report for 2025.

Explanation: The Audit Committee's Review Report for 2025, please refer to Attachment 2 on page 9.

Motion 3

Subject: Report on the distribution of directors' and employees' remuneration for 2025.

Explanation: 1. In accordance with Article 21 of the Company's Articles of Incorporation, the calculation of directors' and employees' remuneration for 2025 is based on the Company's 2025 pre-tax profit of NT\$391,563 thousand (excluding directors' and employees' remuneration), and is estimated for distribution based on the appropriation ratios set forth in the Articles of Incorporation.

2. At the Remuneration Committee meeting held on March 9, 2026, it was resolved to distribute directors' remuneration of NT\$7,800,000 and employees' remuneration of NT\$400,000 (Including the amount allocated to non-managerial employees NT\$60,000). Employees' remuneration shall be distributed in accordance with Article 21 of the Company's Articles of Incorporation.

Motion 4

Subject: Report on the implementation of significant related-party transactions for 2025.

Explanation: In accordance with Article 7 of the Company's "Regulations Governing Financial and Business Transactions Between Related Parties," transactions with related parties shall be reported to the recent shareholders' meeting after the end of the fiscal year. The report on the implementation of significant related-party transactions for 2025, please refer to Attachment 3 on page 10.

II. Ratifications

Motion 1 Proposed by the Board

Subject: The Company's 2025 financial statements, submitted for approval.

Explanation: The Company's 2025 parent company only financial statements and consolidated financial statements have been prepared, and have been audited by CPA Meng-Chun Chi and CPA Shu-Zhi Yang of KPMG Taiwan. Together with the business report, they have been reviewed by the Audit Committee. Please refer to Attachment 1 on page 6 and Attachment 4 on page 11.

Resolution:

Motion 2 Proposed by the Board

Subject: The Company's 2025 earnings distribution proposal, submitted for approval.

Explanation: 1. In 2025, the Company recorded net profit after tax amounting to NT\$288,602,537. After taking into account the remeasurement of the defined benefit plan and the legal reserve, the remaining amount of NT\$535,673,258 will not be distributed and will be appropriated in accordance with the Articles of Incorporation.

2. Based on 182,626,815 outstanding shares as of the date of the Board of Directors' resolution, it is proposed to distribute cash dividends to shareholders in the amount of NT\$237,414,860, at NT\$1.3 per share. The calculation shall be rounded down to the nearest whole dollar, and any fractional amount shall be recognized as other income of the Company. However, if the number of outstanding shares of the Company changes due to the buyback or transfer of the Company's treasury shares, or the creditors of the convertible corporate bonds before the ex-dividend date, the Board is proposed to adjust the dividend payout ratio and determine an ex-dividend value, base date, payment date and other related matters.

3. The earnings distribution table, please refer to Attachment 5 on page 27.

Resolution:

III. Discussion Items

Motion 1 Proposed by the Board

Subject: Proposal to amend certain provisions of the Company's "Procedures for Loans of Funds to Others" and "Procedures for Endorsements/Guarantees".

Explanation: In line with the Company's diversified operations, it is proposed to amend certain provisions of the Company's "Procedures for Loans of Funds to Others" and "Procedures for Endorsements/Guarantees." Please refer to the comparative table of the amendments before and after revision as Attachment 6 on page 28 of this handbook.

Resolution:

Motion 2 Proposed by the Board

Subject: Proposal to amend certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings,".

Explanation: In response to amendments to applicable laws and regulations by the competent authority, it is proposed to revise certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings." Please refer to Attachment 7 on page 30 of this handbook for the comparison table of the revised provisions.

Resolution:

IV. Extraordinary Motions

V. Adjournment

Attachment 1

GMI Technology Inc. 2025 Business Report

I. Company Positioning and Operating Model

- The Company is an electronics components distributor & applications solutions provider. The Company has established Field Application Engineering (FAE) and R&D personnel to provide product application consulting, development technical support, and customized or modular commissioned design services, assisting customers in shortening time-to-market and reducing R&D costs, enhancing service quality, and strengthening cooperative relationships with customers and suppliers.

II. Review of Operations and Financial Summary for 2025

- Parent company only revenue and profit:
 - Revenue: NT\$21,096,244 thousand
 - Net profit before tax: NT\$383,363 thousand
 - Compared with 2024 (revenue of NT\$17,742,569 thousand and pre-tax profit of NT\$495,850 thousand), revenue increased by 18.9%, while pre-tax profit decreased by 22.69%.
- Consolidated revenue and profit:
 - Consolidated revenue: NT\$21,015,598 thousand
 - Consolidated net profit before tax: NT\$336,328 thousand
 - Compared with 2024 (consolidated revenue of NT\$17,709,439 thousand and consolidated pre-tax profit of NT\$467,607 thousand), revenue increased by 18.67%, while pre-tax profit decreased by 28.07%.
- Operating results: Based on the weighted average number of outstanding shares in 2025, earnings after tax per share were NT\$1.74.
- Industry and market overview: Global technology trends are being driven by AI, stimulating the industrial supply chain and related investments, while the semiconductor market continues to grow. However, under the uncertainties arising from “global localization” and U.S. tariff policies, demand for semiconductor components remains stable in the market. In response to geopolitical and supply chain challenges, the Company continues to strengthen cooperation with upstream and downstream partners, closely monitor changes in the industrial chain, and consistently provide customer services across the Greater China region (Taiwan, Hong Kong, and China). By enhancing supply chain management and expanding its

product portfolio, the Company maintains its competitiveness and drives revenue and profitability performance.

III. Key Operational Management Focuses

- Expand agency product lines to drive business growth: In addition to continuously strengthening existing agency product lines, the Company actively seeks new agency lines to enhance solution competitiveness and drive revenue growth.
- Continue strengthening domestic and international market development capabilities: Consolidate existing markets while actively expanding into new markets and applications to increase scale and revenue.
- Continuously strengthen supplier relationships: Establish long-term partnerships to ensure supply stability, improve demand forecasting to reduce inventory and stock-out risks, and continuously enhance technical cooperation between both parties while participating in new product development and new market promotion. At the same time, regularly evaluate supplier quality, delivery performance, and cost to establish closer partnerships, and leverage the Company's distribution channels for sales to create mutual operational performance and growth.
- Enhance operational efficiency and risk management capabilities: The Company will continue to advance digital transformation to improve business execution efficiency, strengthen demand forecasting, optimize inventory levels, enhance logistics efficiency and just-in-time supply capabilities, reinforce inbound and outbound shipment management, and improve customer satisfaction and overall operational effectiveness. Establish a comprehensive database and strengthen operational data analytics capabilities. At the same time, in response to geopolitical risks and supply chain regionalization challenges, the Company will flexibly adjust its market strategies to mitigate risks and ensure operational stability, thereby laying a solid foundation for future development.

IV. Outlook and Strategies for 2026

The wireless communications sector continues to grow steadily. Emerging technologies such as VDSL, XPON, electric vehicles, and the Internet of Things (IoT) have delivered strong performance in recent years. With the expansion of AI applications, demand for high-performance semiconductors is expected to continue rising. The Company actively strengthens cooperation and support with component suppliers and product manufacturers, providing comprehensive, multi-dimensional solutions for AI-related application fields, positioning itself for next-generation development and business opportunities, and moving toward the goal of sustainable operations.

Electric vehicles and new energy technologies have had a significant impact on the semiconductor market. In an increasingly competitive environment, the Company continues to innovate and launch products that better meet market demand in order to respond to changes and challenges. For the development of new overseas markets, the Company will leverage close partnerships with suppliers and product manufacturers to jointly develop emerging markets in Southeast Asia and India, expand IC distribution channels and application solution businesses, and strengthen the Company's operational objectives.

In 2026, geopolitical dynamics continue to evolve, with ongoing U.S.-China tensions and U.S. tariff issues driving the relocation of industrial supply chains. The phenomenon of intense domestic competition in China remains unresolved. In response to the uncertainties brought about by the U.S.-China trade war, the Company recognizes the importance of supply chain stability and operational flexibility, strengthens operational efficiency, and promotes the localization of Chinese domestic brand supply chains to mitigate risks. In addition, talent development is also an important cornerstone of the Company's future development. Through internal and external professional training, the Company cultivates outstanding management and sales teams to generate new momentum for the Company. In the future, the Company will continue to focus on enhancing its core competitiveness, seek growth opportunities amid challenges, and achieve long-term stable operating performance through the dual engines of innovation and service.

Attachment 2

GMI Technology Inc.

Audit Report prepared by the Audit Committee

The Board of Directors has prepared and submitted to the Board of Directors a business report, parent company only financial statements, consolidated financial statements and a proposal for distribution of earnings for the year ended December 31, 2025, among which the parent company only financial statements and consolidated financial statements have been duly audited and certified by the attesting CPAs Marie Chi and May Yang of KPMG Taiwan, whereby an Audit Report has been issued.

The above-mentioned business report, financial statements, consolidated financial statements and statement of earnings distribution were examined by the Audit Committee and were found to be in order and consistent with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

The Audit report is hereby presented to

2026 Annual Shareholders' Meeting of GMI Technology Inc.

GMI Technology Inc.

Audit Committee Convenor: Jan, Sen

March 9, 2026

Attachment 3

GMI Technology Inc. Report on the implementation of significant related-party transactions for 2025

- I. In accordance with Article 7 of the Company's "Regulations Governing Financial and Business Transactions Between Related Parties," where the Company engages in purchases and sales of goods, or conducts labor or technical service transactions with related parties, and the estimated annual transaction amount reaches 20% of the Company's most recent consolidated total assets or net consolidated operating revenue for the most recent year, such transactions shall, unless governed by the Regulations Governing Acquisition and Disposal of Assets by Public Companies or conducted between the Company and its subsidiaries or among subsidiaries, be submitted to the Board of Directors for approval before proceeding, and shall be reported to the most recent shareholders' meeting after the end of the fiscal year.
- II. Information regarding significant transactions is as follows:

Trans action item	Name of counterparty	Transa ction conditi ons	Cumulative transaction amount for 2025	Maximum transaction amount approved by the Board of Directors:	Whether it does not exceed the annual transaction limit approved by the Board of Directors
Purch ases	Realtek Group, including the following companies: 1. Realtek Semiconductor Corporation 2. Realtek Singapore Private Limited 3. RayMX Micro Co.,Ltd.	NET 45 days	NTD16,894,975 thousand	NTD17,000,000 thousand	Yes

Attachment 4

Independent Auditors' Report

To the Board of Directors of G.M.I. Technology Inc.:

Opinion

We have audited the financial statements of G.M.I. Technology Inc. ("the Company"), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), 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.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

1. Revenue recognition

Please refer to note 4(m) "Revenue Recognition" for accounting policy, and note 6(p) Revenue from Customer Contracts, of the financial statements.

Description of key audit matter:

The Company mainly engages in the purchase and sale of electronic components. Since revenue is an important item in financial reporting and is of the interest to the users of financial statements, revenue recognition is one of the important evaluations performed by our auditors in the consolidated financial statements.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Understand and test the internal processes and related controls related to revenue recognition.
- Analyze the form and transaction terms of major revenues to assess the appropriateness of the timing of revenue recognition.
- Verify the revenue transaction records and various certificates for the period before and after the selected financial reporting date to assess the appropriate cutoff of operating revenue records.

Other Matter

We did not audit the financial statements of Rehear Audiology Company LTD. for the year ended December 31, 2025, nor those of Unitech Electronics Co., Ltd. and Global Mobile Internet Co., Ltd. for the years ended December 31, 2025 and 2024, respectively. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Rehear Audiology Company LTD., Unitech Electronics Co., Ltd., and Global Mobile Internet Co., Ltd., is based solely on the reports of other auditors. The financial statements of Rehear Audiology Company LTD., Unitech Electronics Co., Ltd., and Global Mobile Internet Co., Ltd. reflect total assets constituting 3.03% and 2.39% of the total assets at December 31, 2025 and 2024, respectively, and the related share of profit of subsidiaries, associates and joint ventures accounted for using the equity method constituting (0.77)% and 2.60% of total profit before tax for the years then ended respectively.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, interpretation as well as related guidance endorsed 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 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chi, Meng-Chun and Yang, Shu-Chih.

KPMG

Taipei, Taiwan (Republic of China)
March 9, 2026

Notes to Readers

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

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

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)
G.M.I. Technology Inc.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Assets	December 31, 2025		December 31, 2024		Liabilities and Equity			
		Amount	%	Amount	%	Amount	%		
	Current assets:					Current liabilities:			
1100	Cash and cash equivalents (note (6)(a))	\$	2,460,780	23	2,022,304	20	2100	Short-term borrowings (notes (6)(i) and (8))	20
1110	Current financial assets at fair value through profit or loss (note (6)(j))	-	-	-	1,200	-	2110	Short-term notes and bills payable (note (6)(h))	3
1150	Notes receivable (notes (6)(b)(p))	125,455	1	201,942	2	2130	Current contract liabilities (note (6)(p))	-	
1170	Accounts receivable (notes (6)(b)(p) and (8))	3,929,955	36	3,702,646	36	2170	Accounts payable	5	
1180	Accounts receivable due from related parties, net (notes (6)(b), (p) and (7))	944,621	9	329,841	3	2180	Accounts payable – related parties (note (7))	2	
1199	Finance lease payment receivable—related parties (notes (6)(c) and (7))	37,821	-	85,929	1	2213	Payable on machinery and equipment (note (6)(f))	24	
1200	Other receivables	18,429	-	17,392	-	2219	Other payables, others	20	
1210	Other receivables – related parties (note (7))	51,824	1	-	-	2220	Other payables – related parties (note (7))	20	
1220	Current income tax assets	-	-	20,380	-	2230	Current income tax liabilities	-	
130X	Inventories (note (6)(d))	1,297,958	12	1,160,439	11	2280	Current lease liabilities (note (6)(k))	-	
1476	Other current financial assets (note (8))	243,223	2	231,596	2		Total Current liabilities	54	
1470	Other current assets:	22,583	-	42,530	1		Non-Current liabilities:	60	
	Total current assets	9,132,649	84	7,816,199	76	2530	Bonds payable (note (6)(l))	9	
	Non-current assets:					2570	Deferred tax liabilities (note (6)(m))	9	
1550	Investments accounted for using equity method (notes (6)(e) and (7))	348,119	3	274,237	3	2650	Credit in investments accounted for using equity method (note (6)(e))	1	
1600	Property, plant and equipment (note (6)(f))	322,930	3	1,765,387	17	2670	Other non-current liabilities	-	
1755	Right-of-use assets (note (6)(g))	2,941	-	5,251	-		Total Non-current liabilities	57	
1840	Deferred tax assets (note (6)(m))	19,274	-	10,927	-		Total liabilities	10	
194K	Long-term finance lease payment receivable—related parties (notes (6)(c) and (7))	123,264	1	419,117	4		Share capital (note (6)(n)):	70	
	Prepayments for business facilities	-	-	27,876	-	3110	Ordinary share	16	
1915	Net defined benefit assets- non current (note (l))	6,799	-	6,131	-	3200	Capital surplus	3	
1900	Other non-current assets	4,211	-	4,290	-	3310	Legal reserve	2	
1940	Long-term accounts receivable – related parties (notes (6)(b) and (7))	964,308	9	-	-	3350	Unappropriated retained earnings	7	
	Total non-current assets	1,791,846	16	2,513,216	24	3400	Other equity	2	
	Total assets	\$ 10,924,495	100	10,329,415	100		Total equity	30	
							Total liabilities and equity	100	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
G.M.I. Technology Inc.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (notes (6)(p) and (7))	\$ 21,096,244	100	17,742,569	100
5000	Operating costs (notes (6)(d) and (7))	<u>19,988,967</u>	<u>95</u>	<u>16,804,095</u>	<u>95</u>
	Gross profit (loss) from operations	<u>1,107,277</u>	<u>5</u>	<u>938,474</u>	<u>5</u>
	Operating expenses (notes (6)(f)(g)(l) and (7)):				
6100	Selling expenses	343,553	2	304,315	2
6200	Administrative expenses	160,391	1	157,578	1
6300	Research and development expenses	29,318	-	26,602	-
6450	Impairment losses (impairment gains) determined in accordance with IFRS 9 (note (6)(b))	<u>(924)</u>	<u>-</u>	<u>4,797</u>	<u>-</u>
	Total operating expenses	<u>532,338</u>	<u>3</u>	<u>493,292</u>	<u>3</u>
	Net operating income (loss)	<u>574,939</u>	<u>2</u>	<u>445,182</u>	<u>2</u>
	Non-operating income and expenses (note (6)(r)):				
7100	Interest income	20,883	-	54,128	-
7010	Other income	20,345	-	15,750	-
7020	Other gains and losses	(98,287)	-	119,091	1
7050	Finance costs	(113,695)	(1)	(78,015)	-
7060	Share of loss of associates accounted for using equity method	<u>(20,822)</u>	<u>-</u>	<u>(60,286)</u>	<u>-</u>
	Total non-operating income and expenses	<u>(191,576)</u>	<u>(1)</u>	<u>50,668</u>	<u>1</u>
7900	Profit before income tax	383,363	1	495,850	3
7950	Less: Income tax expenses (note (6)(m))	<u>94,760</u>	<u>-</u>	<u>109,472</u>	<u>1</u>
	Profit	<u>288,603</u>	<u>1</u>	<u>386,378</u>	<u>2</u>
8300	Other comprehensive income (loss):				
8310	Items that may not be reclassified subsequently to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans (note (6)(l))	265	-	1,766	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>265</u>	<u>-</u>	<u>1,766</u>	<u>-</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	(104,458)	-	159,344	1
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, that may be reclassified to profit or loss	(410)	-	1,054	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total of items that may be reclassified to profit or loss	<u>(104,868)</u>	<u>-</u>	<u>160,398</u>	<u>1</u>
8300	Other comprehensive income, net	<u>(104,603)</u>	<u>-</u>	<u>162,164</u>	<u>1</u>
	Total comprehensive income	<u>\$ 184,000</u>	<u>1</u>	<u>548,542</u>	<u>3</u>
	Basic earnings per share (note (6)(o))				
9750	Basic earnings per share	<u>\$ 1.74</u>		<u>2.38</u>	
9850	Diluted earnings per share	<u>\$ 1.71</u>		<u>2.33</u>	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
G.M.I. Technology Inc.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings				Total other equity interest		
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income
Balance at January 1, 2024	\$ 1,626,254	223,116	146,600	-	618,896	33,510	443
Profit for the period	-	-	-	-	386,378	-	-
Other comprehensive income or loss for the period	-	-	-	-	-	-	-
Total comprehensive income or loss for the period	-	-	-	-	1,766	159,244	1,054
Appropriation and distribution of retained earnings:	-	-	-	-	388,144	159,244	1,054
Legal reserve	-	-	-	-	-	-	-
Cash dividends on ordinary shares	-	-	32,294	-	(32,294)	-	-
Other changes in capital surplus:	-	-	-	-	(195,150)	-	-
Changes in ownership interests in subsidiaries	-	19,710	-	-	-	-	-
Due to recognition of equity component of convertible bonds (preference share) issued	-	65,872	-	-	-	-	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	370	-	-	-	-	-
Balance at December 31, 2024	1,626,254	309,068	178,894	-	779,596	192,754	1,497
Profit for the period	-	-	-	-	288,603	-	-
Other comprehensive income or loss for the period	-	-	-	-	265	(104,458)	(410)
Total comprehensive income or loss for the period	-	-	-	-	288,868	(104,458)	(410)
Appropriation and distribution of retained earnings:	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	(38,814)	-	-
Cash dividends on ordinary shares	-	-	-	-	(227,675)	-	-
Capital increase by cash	200,000	596,000	-	-	-	-	-
Conversion of convertible bonds	14	82	-	-	-	-	-
Other changes in capital surplus:	-	-	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	62,705	-	-	-	-	-
Share-base payment transactions	-	4,904	-	-	-	-	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	188	-	-	-	-	-
Balance at December 31, 2025	\$ 1,826,268	972,947	217,708	-	801,975	88,296	1,087
							3,908,281

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
G.M.I. Technology Inc.

Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 383,362	495,850
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	13,775	12,878
Expected credit loss (Reversal of expected credit loss)	(924)	4,797
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,200	600
Interest expense	113,695	78,015
Interest income	(20,883)	(54,128)
Finance lease interest revenue	(248,152)	(38,117)
Share-based payments	4,904	-
Share of loss (profit) of subsidiaries, associates and joint ventures accounted for using equity method	20,822	60,286
Loss (gain) on disposal of property, plant and equipment	(495)	-
Loss on lease modification	49,012	-
Total adjustments to reconcile profit (loss)	(67,046)	64,331
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Increase) decrease in notes receivable	67,322	(101,181)
Increase in accounts receivable	(342,515)	(555,360)
Increase in accounts receivable due from related parties	(255,612)	(119,912)
Decrease (increase) in other receivable	(1,432)	896
Increase in other receivables due from related parties	(51,824)	-
Decrease in finance lease receivables due from related parties	372,653	75,482
Increase in Inventory	(181,360)	(80,111)
Decrease in other current assets	19,886	44,597
Total changes in operating assets	(372,882)	(735,589)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	9,292	(2,074)
Increase (decrease) in accounts payable	473,407	(115,957)
Increase (decrease) in accounts payable to related parties	(164,798)	503,431
(Decrease) Increase in other payables	(6,076)	9,558
Decrease in other payable to related parties	(200)	(5,091)
Decrease in net defined benefit liability	(403)	(1,978)
Total changes in operating liabilities	311,222	387,889
Total adjustments	(128,706)	(283,369)
Cash inflow (outflow) from operations	254,656	212,481
Interest received	21,144	54,652
Interest paid	(93,097)	(64,725)
Income taxes paid	(79,959)	(86,161)
Net cash flows from operating activities	102,744	116,247
Cash flows from (used in) investing activities:		
Acquisition of investments accounted for using equity method	(17,806)	(1,116)
Proceeds from disposal of investments accounted for using equity method	-	1,950
Acquisition of property, plant and equipment	(1,027,217)	(1,055,596)
Proceeds from disposal of property, plant and equipment	262,840	-
Decrease in other non-current assets	(20,867)	9,153
Increase (decrease) in other non-current assets	-	(107)
Decrease (Increase) in prepayments for business facilities	27,876	(27,876)
Dividends received	5,735	3,306
Net cash flows from (used in) investing activities	(769,439)	(1,070,286)
Cash flows from (used in) financing activities:		
Increase in short-term borrowing	8,022,487	7,125,076
Decrease in short-term borrowing	(7,480,692)	(6,384,496)
Increase in short-term notes and bills	7,389,797	3,247,077
Decrease in short-term notes and bills	(7,489,265)	(2,997,352)
Proceeds from issuing bonds	-	1,000,000
Repayments of long-term debt	-	(202,300)
Payment of lease liabilities	(8,036)	(8,168)
Increase in other non-current liabilities	103	57
Cash dividends paid	(227,675)	(195,150)
Proceeds from issuing shares	796,000	-
Net cash flows from (used in) financing activities	1,002,719	1,584,744
Effect of exchange rate changes on cash and cash equivalents	102,452	(13,107)
Net increase (decrease) in cash and cash equivalents	438,476	617,598
Cash and cash equivalents at beginning of period	2,022,304	1,404,706
Cash and cash equivalents at end of period	\$ 2,460,780	2,022,304

See accompanying notes to parent company only financial statements.

Independent Auditors' Report

To the Board of Directors of G.M.I. Technology Inc.:

Opinion

We have audited the consolidated financial statements of G.M.I. Technology Inc. and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue Recognition

Please refer to note 4(m) "Revenue Recognition" for accounting policy, and note 6(r) Revenue from Customer Contracts, of the Consolidated Financial Statements.

Description of key audit matter:

The Group mainly engages in the purchase and sale of electronic components. Since revenue is an important item in financial reporting and is of the interest to the users of financial statements, revenue recognition is one of the important evaluations performed by our auditors in the consolidated financial statements.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Understand and test the internal processes and related controls related to revenue recognition.
- Analyze the form and transaction terms of major revenues to assess the appropriateness of the timing of revenue recognition
- Verify the revenue transaction records and various certificates for the period before and after the selected financial reporting date to assess the appropriate cutoff of operating revenue records.

Other Matter

Among the subsidiaries included in the aforementioned consolidated financial statements, the financial statements of Rehear Audiology Company LTD. were not audited by us, but were audited by other independent auditors. Therefore, with respect to the amounts related to Rehear Audiology Company LTD. included in the consolidated financial statements on which we have expresses an opinion, such amounts are based solely on the audit report of other independent auditors. As of December 31, 2025, the total assets of Rehear Audiology Company LTD. accounted for 3.21% of the consolidated total assets, and for the period from January 1 to December 31, 2025, its net operating revenue accounted for 0.00% of the consolidated net operating revenue.

We did not audit the financial statements of Unitech electronics Co., Ltd. and Global Mobile Internet Co., Ltd. subsidiaries of the Group. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Unitech electronics Co., Ltd. and Global Mobile Internet Co., Ltd., is based solely on the report of another auditor. The investment in Unitech electronics Co., Ltd. and Global Mobile Internet Co., Ltd. accounted for using the equity method constituting 2.27% and 2.38% of consolidated total assets at December 31, 2025 and 2024, respectively, and the related share of profit of subsidiaries, associates and joint ventures accounted for using the equity method constituting 4.00% and 2.76% of total Earning before tax for the years then ended respectively.

The Company has prepared its parent-company-only financial report for the years 2025 and 2024, on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chi, Meng-Chun and Yang, Shu-Chih.

KPMG

Taipei, Taiwan (Republic of China)
March 9, 2026

Notes to Readers

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

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

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

G.M.I. TECHNOLOGY INC. AND SUBSIDIARIES**Consolidated Balance Sheets****December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	December 31, 2025		December 31, 2024			December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
Assets					Liabilities and Equity				
Current assets:					Current liabilities:				
1100 Cash and cash equivalents (note 6(a))	\$ 2,593,094	24	2,098,460	20	2100 Short-term borrowings (notes 6(k) and 8)	\$ 2,637,693	24	2,095,898	20
1110 Current financial assets at fair value through profit or loss (notes 6(b)(i))	-	-	1,200	-	2110 Short-term notes and bills payable (notes 6(j) and 8)	349,858	3	449,326	4
1150 Notes receivable (notes 6(c)(r))	125,455	1	201,942	2	2130 Current contract liabilities (note 6(r))	67,929	1	14,657	-
1170 Accounts receivable (notes 6(c)(r) and 8)	4,267,513	38	3,867,829	37	2170 Accounts payable	597,921	5	162,251	2
1181 Accounts receivable due from related parties (notes 6(c)(r) and 7)	119,584	1	10,993	-	2180 Accounts payable to related parties (note 7)	2,238,686	20	2,468,239	24
1199 Finance lease payment receivable - related party (notes 6(d), (r) and 7)	166,110	2	85,929	1	2213 Payable on machinery and equipment (note 6(h))	617	-	912,248	9
1200 Other receivables	21,536	-	20,700	-	2219 Other payables (note 6(n))	105,882	1	115,215	1
1210 Other receivables - related parties (note 7)	51,824	-	-	-	2220 Other payables to related parties (note 7)	-	-	200	-
1220 Current income tax assets	1,334	-	20,422	-	2230 Current income tax liabilities	36,124	-	21,771	-
130X Inventories (note 6(e))	1,434,010	13	1,218,109	12	2280 Current lease liabilities (note 6(m))	9,334	-	10,592	-
1476 Other financial assets - current (note 8)	243,223	2	231,596	2	2300 Other current liabilities	10,029	-	-	-
1470 Other current assets	37,179	-	45,338	1	Total current liabilities	6,054,073	54	6,250,397	60
Total current assets	9,060,862	81	7,802,518	75	Non-Current liabilities:				
Non-current assets:					2530 Bonds payable (note 6(l))	967,342	9	946,322	9
1510 Non-current financial assets at fair value through profit or loss (note 6(b))	273,600	3	91,045	1	2580 Non-current lease liabilities (note 6(m))	7,184	-	1,463	-
1550 Investments accounted for using the equity method (notes 6(f), 7 and 8)	254,627	2	247,312	3	2570 Deferred tax liabilities (note 6(o))	-	-	9,194	-
1600 Property, plant and equipment (notes 6(h), 7 and 8)	332,675	3	1,769,960	17	Total non-current liabilities	974,526	9	956,979	9
1755 Right-of-use assets (note 6(i))	16,169	-	11,278	-	Total liabilities	7,028,599	63	7,207,376	69
1840 Deferred income tax assets (note 6(o))	19,274	-	10,927	-	Equity attributable to owners of the parent company (notes 6(p) and (y)):				
1915 Prepayments for business facilities	1,341	-	27,876	-	Ordinary share	1,826,268	16	1,626,254	16
194K Long-term finance lease payment receivable—related parties (notes 6(d)(r) and 7)	1,230,069	11	419,117	4	Capital surplus	972,947	9	309,068	3
1975 Net defined benefit assets- non current (note 6(n))	6,799	-	6,131	-	Legal reserve	217,708	2	178,894	2
1900 Other non-current assets	4,211	-	4,290	-	Unappropriated retained earnings	801,975	7	779,596	7
Total noncurrent assets	2,138,765	19	2,587,936	25	Other equity interests	89,383	1	194,251	2
					Total equity attributable to owners of parent:	3,908,281	35	3,088,063	30
					Non-controlling interests (note 6(g))	262,747	2	95,015	1
					Total equity	4,171,028	37	3,183,078	31
Total assets	\$ 11,199,627	100	\$ 10,390,454	100	Total liabilities and equity	\$ 11,199,627	100	\$ 10,390,454	100

See accompanying notes to consolidated financial statements.

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

G.M.I. TECHNOLOGY INC. AND SUBSIDIARIES**Consolidated Statements of Comprehensive Income****For the Years Ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)**

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenues (notes 6(r) and 7)	\$ 21,015,598	100	17,709,439	100
5000	Operating costs (notes 6(e) and 7)	<u>19,906,765</u>	<u>95</u>	<u>16,763,564</u>	<u>95</u>
	Gross profit (loss) from operations	<u>1,108,833</u>	<u>5</u>	<u>945,875</u>	<u>5</u>
	Operating expenses (notes 6(m), (n), (s) and (y)):				
6100	Selling expenses	356,077	2	376,131	2
6200	Administrative expenses	184,150	1	162,242	1
6300	Research and development expenses	66,460	-	52,531	-
6450	Impairment losses (impairment gains) determined in accordance with IFRS 9 (note 6(c))	<u>523</u>	<u>-</u>	<u>5,658</u>	<u>-</u>
	Total operating expenses	<u>607,210</u>	<u>3</u>	<u>596,562</u>	<u>3</u>
	Net operating income	<u>501,623</u>	<u>2</u>	<u>349,313</u>	<u>2</u>
	Non-operating income and expenses (notes 6(f), (m) and (t)):				
7100	Interest income	21,572	-	54,819	-
7010	Other income	10,640	-	14,167	-
7020	Other gains and losses, net	(96,746)	-	115,070	1
7050	Finance costs	(114,222)	(1)	(78,646)	-
7060	Share of profit of associates and joint ventures accounted for using equity method(note 6(f))	<u>13,461</u>	<u>-</u>	<u>12,884</u>	<u>-</u>
	Total non-operating income and expenses	<u>(165,295)</u>	<u>(1)</u>	<u>118,294</u>	<u>1</u>
7900	Profit before income tax	336,328	1	467,607	3
7950	Less: Income tax expense (note 6(o))	<u>97,150</u>	<u>-</u>	<u>109,472</u>	<u>1</u>
	Profit	<u>239,178</u>	<u>1</u>	<u>358,135</u>	<u>2</u>
8300	Other comprehensive income (loss):				
8310	Items that may not be reclassified subsequently to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(l))	265	-	1,766	-
	Share of other comprehensive income of associates and joint ventures accounted for using equity				
8320	method, components of other comprehensive income that will not be reclassified	-	-	-	-
	Income tax related to components of other comprehensive income that will not be reclassified to				
8349	profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>265</u>	<u>-</u>	<u>1,766</u>	<u>-</u>
8360	Items that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(104,458)	-	159,244	1
	Share of other comprehensive income of associates and joint ventures accounted for using equity				
8370	method, components of other comprehensive income that will be reclassified to profit or loss	(410)	-	1,054	-
	Income tax related to components of other comprehensive income that will be reclassified to profit				
8399	or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total of items that may be reclassified to profit or loss	<u>(104,868)</u>	<u>-</u>	<u>160,298</u>	<u>1</u>
8300	Other comprehensive income, net	<u>(104,603)</u>	<u>-</u>	<u>162,064</u>	<u>1</u>
8500	Total comprehensive income	<u>\$ 134,575</u>	<u>1</u>	<u>520,199</u>	<u>3</u>
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	\$ 288,603	1	386,378	2
8620	Profit (loss), attributable to non-controlling interests	<u>(49,425)</u>	<u>-</u>	<u>(28,243)</u>	<u>-</u>
		<u>\$ 239,178</u>	<u>1</u>	<u>358,135</u>	<u>2</u>
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	\$ 184,000	1	548,442	3
8720	Comprehensive income, attributable to non-controlling interests	<u>(49,425)</u>	<u>-</u>	<u>(28,243)</u>	<u>-</u>
		<u>\$ 134,575</u>	<u>1</u>	<u>520,199</u>	<u>3</u>
	Basic earnings per share (note 6(q))				
9750	Basic earnings per share	\$ <u>1.74</u>		<u>2.38</u>	
9850	Diluted earnings per share	\$ <u>1.71</u>		<u>2.33</u>	

See accompanying notes to consolidated financial statements.

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

G.M.I. TECHNOLOGY INC. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent						
	Retained earnings			Total other equity interest			Total equity
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	
Balance at January 1, 2024	\$ 1,626,254	223,116	146,600	618,896	33,510	443	2,710,203
Profit for the period	-	-	-	386,378	-	-	358,135
Other comprehensive income or loss for the period	-	-	-	-	-	-	-
Total comprehensive income or loss for the period	-	-	-	1,766	159,244	1,054	162,064
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	-	388,144	159,244	1,054	548,442
Cash dividends on ordinary shares	-	-	32,294	(32,294)	-	-	-
Due to recognition of equity component of convertible bonds (preference share) issued	-	65,872	-	(195,150)	-	-	(195,150)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	370	-	-	-	-	370
Changes in ownership interests in subsidiaries	-	19,710	-	-	-	-	19,710
Balance at December 31, 2024	1,626,254	309,068	178,894	779,596	192,754	1,497	3,088,063
Profit for the period	-	-	-	288,603	-	-	95,015
Other comprehensive income or loss for the period	-	-	-	265	(104,458)	(410)	288,603
Total comprehensive income or loss for the period	-	-	-	288,868	(104,458)	(410)	(104,603)
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	-	38,814	(38,814)	-	1,584
Cash dividends on ordinary shares	-	-	-	(227,675)	-	-	60,290
Capital increase by cash	200,000	596,000	-	-	-	-	1,584
Conversion of convertible bonds	14	82	-	-	-	-	3,183,078
Share-base payment transactions	-	4,904	-	-	-	-	(49,425)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	188	-	-	-	-	(49,425)
Changes in non-controlling interests	-	62,705	-	-	-	-	188
Balance at December 31, 2025	\$ 1,826,268	972,947	217,708	801,975	88,296	1,087	4,171,028

See accompanying notes to consolidated financial statements.

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

G.M.I. TECHNOLOGY INC. AND SUBSIDIARIES**Consolidated Statements of Cash Flows****For the Years Ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 336,328	467,607
Adjustment:		
Adjustments to reconcile profit (loss):		
Depreciation expense	22,990	22,549
Expected credit loss (reversal of impairment loss)	523	5,658
Interest expense	114,222	78,646
Interest revenue	(21,572)	(54,819)
Share-based payments	4,904	-
Finance lease interest revenue	(248,152)	(38,117)
Loss (gain) on financial assets at fair value through profit or loss	(1,354)	(260)
Share of profit of associates accounted for using equity method	(13,461)	(12,884)
Loss (gain) from disposal of property, plant and equipment	(480)	127
Loss on lease modification	49,012	-
Total adjustments to reconcile profit	(93,368)	900
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in notes receivable	67,322	(101,181)
Increase in accounts receivable	(430,909)	(590,033)
Increase in accounts receivable due from related parties	(108,591)	(3,832)
Decrease in finance lease receivable due from related parties	372,653	75,482
(Increase) decrease in other receivables	(1,216)	651
Increase in inventories	(259,259)	(120,472)
Increase in other receivables due from related parties	(51,824)	-
Decrease in other current assets	8,084	43,598
Total changes in operating assets	(403,740)	(695,787)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	52,176	(20,247)
Increase (decrease) in accounts payable	484,346	(128,153)
(Decrease) increase in accounts payable to related parties	(177,258)	498,722
(Decrease) increase in other payables	(2,849)	26,994
Decrease in other payables to related parties	(4,923)	(5,091)
Increase in other current liabilities	10,029	-
Decrease in net defined benefit liability	(403)	(1,978)
Total changes in operating liabilities	361,118	370,247
Total adjustments	(135,990)	(324,640)
Cash inflow (outflow) from operations	200,338	142,967
Interest received	21,833	55,342
Interest paid	(93,624)	(65,356)
Income taxes paid	(82,594)	(86,182)
Net cash flows from operating activities	45,953	46,771
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through profit or loss	(200,000)	(70,000)
Proceeds from disposal of financial assets at fair value through profit or loss	20,000	50,000
Acquisition of property, plant and equipment	(1,033,848)	(1,058,788)
Proceeds from disposal of property, plant and equipment	262,840	-
(Increase) decrease in other financial assets	(20,867)	9,153
Decrease (increase) in other non-current assets	79	(102)
Decrease (increase) in prepayments for business facilities	26,535	(27,876)
Dividends received	5,735	3,306
Net cash flows from (used in) investing activities	(939,526)	(1,094,307)
Cash flows from (used in) financing activities:		
Increase in short-term borrowing	8,022,487	7,125,076
Decrease in short-term borrowing	(7,480,692)	(6,384,496)
Increase in short-term notes and bills	7,389,797	3,247,077
Decrease in short-term notes and bills	(7,489,265)	(2,997,352)
Proceeds from issuing bonds	-	1,000,000
Repayments of long-term debt	-	(202,300)
Payment of lease liabilities	(15,644)	(16,490)
Cash dividends paid	(227,675)	(195,150)
Proceeds from issuing shares	796,000	-
(Increase) decrease in non-controlling interests	(1,950)	1,950
Other financing activities	282,000	80,000
Net cash flows from (used in) financing activities	1,275,058	1,658,315
Effect of exchange rate changes on cash and cash equivalents	113,149	(10,227)
Net increase (decrease) in cash and cash equivalents	494,634	600,552
Cash and cash equivalents at beginning of period	2,098,460	1,497,908
Cash and cash equivalents at end of period	\$ 2,593,094	2,098,460

See accompanying notes to consolidated financial statements.

Attachment 5

GMI Technology Inc. 2025 Earnings Distribution Table

Unit: NT\$

Undistributed earnings at the beginning of the period	\$513,106,947
Add: Net income after tax for the period	288,602,537
Add: Defined benefit plan remeasurement	265,431
Less: Provision for legal reserve	-28,886,797
Available-for-distribution earnings	773,088,118
Distribution items:	
Less: Dividend - cash dividend (NTD 1.3)	-237,414,860
Undistributed earnings at the end of the period	\$535,673,258

Chairman: Chia-Wen Yeh

President: Ivan Liu

Accounting Supervisor: Ching-Hsien Chen

Attachment 6

GMI Technology Inc.

Comparative Table of the Amendments to the "Procedures for Loans of Funds to Others" Before and After Amendments

Article No.	Amended Article	Original Article	Reason for amendment
Article 2: Scope of Application	Borrowers of funds and limits on the total amount of loans of funds and limits for individual borrowers (I) In accordance with the Company Act, the Company's funds shall not be loaned to shareholders or any other persons except in the following circumstances: 1. Companies or firms that have business dealings with the Company; "business dealings" as used herein refer to transactions involving purchases or sales with the Company. <u>Such sales activities include the sale of electronic equipment and components, as well as rental income from servers and related equipment. The amount of server rental income shall be determined based on the rental amount specified in the lease agreement.</u>	Borrowers of funds and limits on the total amount of loans of funds and limits for individual borrowers (I) In accordance with the Company Act, the Company's funds shall not be loaned to shareholders or any other persons except in the following circumstances: 1. Companies or firms that have business dealings with the Company; "business dealings" as used herein refer to transactions involving purchases or sales with the Company.	In line with the Company's diversified operations, the scope of business transactions is expanded.
Date of amendment	<u>Amended on June 17, 2026.</u>		Add amendment date

GMI Technology Inc.
Comparative Table of the Amendments to the “Procedures for
Endorsements/Guarantees” Before and After Amendments

Article No.	Amended Article	Original Article	Reason for amendment
Article 5: Limits of Endorsements/Guarantees	IV. Where endorsements and guarantees are provided due to business relationships, the amount of each individual endorsement or guarantee shall not exceed the total transaction amount with the Company in the most recent year. The “total transaction amount” referred to herein means the higher of the purchase or sales amount between both parties. <u>The sales amount includes the sale of electronic equipment and components, as well as rental income from servers and related equipment. The amount of server rental income shall be determined based on the rental amount specified in the lease agreement.</u>	IV. Where endorsements and guarantees are provided due to business relationships, the amount of each individual endorsement or guarantee shall not exceed the total transaction amount with the Company in the most recent year. The “total transaction amount” referred to herein means the higher of the purchase or sales amount between both parties.	In line with the Company’s diversified operations, the scope of business transactions is expanded.
Date of amendment	<u>Amended on June 17, 2026.</u>		Add amendment date

Attachment 7

GMI Technology Inc.

Comparative Table of Amendments to the "Rules of Procedure for Shareholders' Meetings"

Amended Article	Original Article	Reason for amendment
Article 3 Unless otherwise provided by laws and regulations, the Company's shareholders' meetings shall be convened by the Board of Directors. Any change in the manner of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and made no later than the dispatch of the shareholders' meeting notice. The Company shall, 30 days prior to an annual general shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting, upload electronic files of the shareholders' meeting notice, proxy forms, explanations of proposals for ratification, discussion matters, and matters concerning the election or dismissal of directors and supervisors, as well as the agenda items and explanatory materials, <u>the shareholders' meeting handbook, and supplemental meeting materials</u> to MOPS. <u>The Company shall, 15 days prior to the shareholders' meeting, prepare the shareholders' meeting</u>	Article 3 Unless otherwise provided by laws and regulations, the Company's shareholders' meetings shall be convened by the Board of Directors. Any change in the manner of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and made no later than the dispatch of the shareholders' meeting notice. The Company shall, 30 days prior to an annual general shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting, upload electronic files of the shareholders' meeting notice, proxy forms, explanations of proposals for ratification, discussion matters, and matters concerning the election or dismissal of directors, as well as the agenda items and explanatory materials, to MOPS. <u>The Company shall also, 21 days prior to an annual general shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting, upload electronic files of the shareholders' meeting handbook and supplemental meeting materials to MOPS. However, where the Company's paid-in capital as of the most</u>	In line with amendments to the regulations of the competent authority.

Amended Article	Original Article	Reason for amendment
handbook and supplemental meeting materials for the current meeting, make them available for shareholders' reference at any time, and display them at the Company and at the professional shareholder services agent appointed by the Company. (Omitted below)	<u>recent fiscal year-end reaches NT\$10 billion or more, or where the combined shareholding ratio of foreign investors and PRC investors recorded in the shareholder register for the most recent fiscal year's annual general shareholders' meeting reaches 30% or more, the aforesaid electronic files shall be uploaded 30 days prior to the annual general shareholders' meeting.</u> Fifteen days prior to the shareholders' meeting, the Company shall prepare the shareholders' meeting handbook and supplemental meeting materials for the current meeting, make them available for shareholders' review at any time, display them at the Company and its shareholder services agent, and distribute them at the shareholders' meeting venue. (Omitted below)	
Article 13 (Paragraphs 1 to 5 omitted) The scrutineers and vote-counting personnel for proposal voting shall be designated by the chair; provided that the scrutineers shall be shareholders. <u>Where a shareholders' meeting includes an agenda item for the election of directors and the number of candidates exceeds the seats to be elected, or includes a proposal for dismissal of directors, or includes matters prescribed under Article 185</u>	Article 13 (Paragraphs 1 to 5 omitted) The scrutineers and vote-counting personnel for proposal voting shall be designated by the chair; provided that the scrutineers shall be shareholders. (Omitted below)	In line with amendments to the regulations of the competent authority.

Amended Article	Original Article	Reason for amendment
<u>or Article 316 of the Company Act, Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act, or Article 24, Paragraph 2, Subparagraph 1 or Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, the chair should appoint a lawyer, CPA, or notary public to act as scrutineer. The person designated by the chair under the preceding paragraph shall not be responsible for matters related to the voting process, nor shall such person be a director, manager, or employee of the Company or its related enterprises. The scrutineer shall supervise the voting and vote-counting process and shall sign the election result tabulation sheet. Where scrutineers are designated pursuant to Paragraph 8, the names and titles of the scrutineers shall be recorded in the minutes of the shareholders' meeting. (Subsequent paragraphs renumbered accordingly)</u>		

Appendix I

GMI Technology Inc. Articles of Incorporation

Article	Stipulations
Chapter I. General Principles	
Article 1	The Company is organized in accordance with the provisions of the Company Act and is named GMI Technology Inc., (<u>English name is GMI Technology Inc.</u>).
Article 2	The scope of the Company's business: 1. I301010 Information Software Services. 2. CC01060 Wired Communication Equipment and Apparatus Manufacturing. 3. CC01070 Telecommunication Equipment and Apparatus Manufacturing. 4. CC01080 Electronics Components Manufacturing. 5. F118010 Wholesale of Computer Software. 6. F119010 Wholesale of Electronic Materials. 7. F113050 Wholesale of Computers and Clerical Machinery Equipment. 8. F113070 Wholesale of Telecommunication Apparatus. 9. IZ99990 Other Industrial and Commercial Services. 10. F401010 International Trade. 11. I501010 Product Designing. 12. JE01010 Rental and Leasing Business. 13. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
Article 3	If the Company is a limited liability shareholder of his Company, the total amount of transferred investment may authorize the Board to do not be subject to the limit of 40% of the paid share capital as stipulated in Article 13 of the Companies Act. In addition, the Company requires external guarantee for business, not subject to Article 16 of the Company Act.
Article 4	The Company shall have its head office in Taipei City, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up a branch office within or outside the territory of the Republic of China.
Article 5	Deleted.
Chapter II. Shares	
Article 6	The Company's total capital is set at NT\$3 billion, divided into 300 million shares with a par value of NT\$10 per share. The unissued shares are authorized for issuance by the Board of Directors in tranches. Of the total share capital in the preceding paragraph, NT\$75 million is reserved as 7,500,000 shares, at a par value of NT\$10 per share, for use upon the exercise of subscription rights related to stock warrants, convertible preferred stock, or convertible corporate bonds.
Article 6-1	The Company may assign to employees at a shareholders' meeting on behalf of more than half of the total issued shares and at a shareholders' voting rights at a lower price than the average price of the actual repurchase of shares, or issue employee stock warrants at a price lower than the closing price on the issue date.
Article 7	Deleted
Article 8	The Company's shares are issued in registered form under the signatures or seals of the directors representing the Company and are certified in accordance with the law. The Company may issue shares without printing share certificate(s). However, the Company shall appoint a centralized securities custody enterprise/institution to make registration of such shares.
Article 9	Registration of share transfers shall be suspended for a 60-day period immediately prior to a general shareholders' meeting; for a 30-day period immediately prior to an interim meeting of the shareholders; and for a 5-day period immediately prior to the record date for distribution

	of dividend, bonuses or other benefits.
Article 9-1	In addition to the provisions of the laws and regulations, the Company's share business operations shall be handled according to the rules of the "handling guidelines for public equity companies" issued by the competent authority.
Chapter III. Shareholders' Meeting	
Article 10	Two types of shareholders' meetings, sub-meetings and provisional meetings are held annually, and will be held by the Board of Directors within six months after the end of each accounting year. It will be summoned when necessary by law. The Company's shareholders' meeting may be a video conference or other announcement by the Ministry of Economic Affairs.
Article 11	If a shareholder cannot attend a shareholders' meeting in person, he or she may appoint a proxy to attend and vote on behalf of the shareholder at the shareholders' meeting by completing and submitting to the Company, a form prescribed by the Company stating the scope of authorization. All proxy appointments have to comply with Article 177 of the Company Act, and the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies from the regulatory authority.
Article 12	Shareholders of the Company shall have one voting right per <u>share</u> unless otherwise provided by law.
Article 13	The shareholder will be the convener of the board, the chairman is the chairman of the board, and the chairman is absent by the chairman to appoint a director to act for any reason, if not specified by one of the directors. If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
Article 13-1	The resolutions of shareholders' meeting shall be required a majority (more than 50%) of vote of attending shares at a meeting attended by shareholders of a majority (more than 50%) of total issued shares or its proxies, subject to the provisions of the relevant laws and regulations. According to the competent authority, shareholders of the Company may also exercise voting rights electronically, and shareholders who exercise voting rights electronically are deemed to attend in person.
Chapter IV. Director	
Article 14	The Company set up seven to eleven directors for a term of three years, the election of directors according to Article 192-1 of the Company Act to adopt the candidate nomination system, elected by the shareholders on the list of candidates, and re-elected. After the Company issued shares in public, the total shareholding ratio of all its directors, according to the competent authority's "public offering Company directors, supervisors share ratio and verification implementation rules".
Article 14-1	The number of independent directors among the board members In the Company shall not be fewer than three, and they shall constitute no less than one-fifth of the total board seats. Their selection follows the nomination system specified in Article 192-1 of the Company Act.
Article 14-2	The Company has set up an audit committee according to Article 14-4 of the Securities Exchange Act, and the audit committee consists of all independent directors. The exercise of functions and related matters of the Audit Committee and its members are handled in accordance with the relevant laws and regulations of the Securities Exchange Act.
Article 15	The Board of Directors organized by more than two-thirds of the directors agreed to attend and attended by over half of the directors to promote the chairman and one vice chairman, and the chairman represents the Company.
Article 15-1	The Company's Board of Directors may set up a remuneration committee or other functional committees due to business operation needs.
Article 16	When the chairman takes leave or for any reason cannot exercise the power, its acting shall be

	governed by Article 208 of the Company Act. Unless otherwise provided by the Company Act, resolutions of a Board meeting shall require the approval of a majority vote of the Directors present at a meeting that shall be attended by a majority of all Directors. When the director cannot attend for any reason, he has a power of attorney to set out the authority of the convener, and appoint other directors' proxies to attend the Board, but the agent is limited to one person's appointment. At a meeting of a board of directors, if the director of a video meeting is a video conference, it is considered to be present in person.
Article 16-1	The meeting of the Board shall inform the Directors in writing seven days prior to stating the reasons. But in case of an emergency, we have to call it at any time. The convocation of the preceding item may be notified by written, fax or e-mail.
Article 17	The remuneration of the directors of the Company is authorized by the Board according to the value and contribution of the director's participation in the operation of the Company and the usual level of peers.
Chapter V. Manager	
Article 18	The Company may set up a general manager according to operational needs, its appointment, decommissioned and remuneration in accordance with Article 29 of the Company Act.
Chapter VI. Accounting	
Article 19	The Company shall at the end of each accounting year, by the board of directors (1) business report (2) financial statements (3) the proposal of distribution of earnings or losses, etc., submitted to the general meeting of shareholders according to law for recognition.
Article 20	Deleted.
Article 21	The Company shall set aside not less than 0.1% of the Company's annual profit. The Board of Directors shall resolve to distribute the remuneration to employees in the form of stock or cash to employees who meet certain criteria; the Company may set aside not more than 2% of the above-mentioned profits as remuneration to directors. The distribution of remuneration to employees and directors should be reported to the shareholders' meeting. Of the aforementioned employee remuneration, at least 15% should be allocated to junior employees. However, if the Company still has accumulated losses, the Company shall reserve the amount to cover losses in advance, and the remuneration to employees and directors shall be provided in proportion to the aforementioned amount.
Article 21-1	The Company's annual calculation if there is a surplus, tax payment according to law, make up for the accumulated losses, and then raise 10% as a statutory surplus, but the statutory surplus has reached the Company's paid-up capital amount, the rest will be listed or revolved in accordance with the law of special surplus; if there is a balance, and accumulate undivided With the surplus, the Board proposed a bill of earnings distribution, proposed by the shareholders' meeting to decide to distribute dividends to shareholders. To build up the financial structure and take into account the interests of investors, the Company adopts a dividend balancing policy with no less than 30% of the distributable surplus for the year, and cash dividends will be issued for more than 10% of the dividend distributed for the year. If the dividend for the year is less than three yuan, the total dividend will be distributed.
Chapter VII. Supplementary Provisions	
Article 22	The provisions of the Company Act and related laws shall be handled in accordance with the provisions of the Articles of Incorporation.

Article 23	These Articles of Incorporation were established on September 11, 1995. The 1st revision was made on October 22, 1996. The 2nd revision was made on July 20, 1997. The 3rd revision was made on October 27, 1997. The 4th revision was made on November 20, 1997. The 5th revision was made on March 30, 1998. The 6th revision was made on November 20, 1998. The 7th revision was made on February 20, 1999. The 8th revision was made on March 6, 1999. The 9th revision was made on August 2, 1999. The 10th revision was made on June 7, 2000. The 11th revision was made on October 29, 2001. The 12th revision was made on January 11, 2002. The 13th revision was made on May 3, 2002. The 14th revision was made on November 28, 2002. The 15th revision was made on February 6, 2003. The 16th revision was made on May 29, 2003. The 17th revision was made on June 23, 2004. The 18th revision was made on June 22, 2005. The 19th revision was made on June 23, 2006. The 20th revision was made on June 21, 2007. The 21th revision was made on June 25, 2008. The 22th revision was made on June 23, 2009. The 23th revision was made on June 17, 2010. The 24th revision was made on June 21, 2012. The 25th revision was made on June 24, 2014. The 26th revision was made on June 21, 2016. The 27th revision was made on June 15, 2017. The 28th revision was made on June 17, 2019. The 29th revision was made on June 24, 2020. The 30th revision was made on June 23, 2022. The 31th revision was made on December 10, 2024. The 32th revision was made on June 25, 2025.
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GMI Technology Inc.

Chairman Yeh, Chia-Wen

Appendix II

GMI Technology Inc. Rules and Procedures for Shareholders' Meeting

Article 1: To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2: The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3: Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.

Any change in the method of holding a shareholders' meeting shall be resolved by the Board of Directors and shall be made at the latest before mailing the notice of the shareholders' meeting.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. However, the Company's daily income capital reached more than NT\$10 billion at the end of the last fiscal year or the foreign and mainland shareholders' shareholders' shareholders' shareholdings in the recent fiscal year combined more than 30 percent of its shareholders' shareholders' shareholders' shareholdings shall complete the transmission of the electronic file 30 days before the regular shareholders' meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.

The shareholders' meeting handbook and supplemental meeting materials referred to in the preceding paragraph shall be provided for the shareholders to review on the day of the shareholders' meeting through the following methods:

- I. The materials shall be distributed on-site at the meeting place when holding physical shareholders' meetings.

- II. The materials shall be distributed on-site at the meeting place as well as uploaded as electronic files to the video conference platform when holding hybrid shareholders' meetings.
- III. The materials shall be uploaded as electronic files to the video conference platform when holding shareholders' meetings through video conferencing.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or resignation of directors, change of prospectus, capital reduction, application for cessation of public offering, director's permission to compete, surplus capital transfer, fund transfer, dissolution of the Company, merger, division or the first paragraph of the Company Act, shall list and state its main content in the reasons of convocation. Moved by the time; its main content may be placed at a website designated by the securities authority or Company, and the website shall be published in the notice.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. However, a shareholder proposal is a proposal to urge a Company to promote public interest or to fulfill social responsibility, and the board may still be included in the motion. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4: For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment. However, the delegator before revocation is not limited.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

is submitted after that time, votes cast at the meeting by the proxy shall prevail. After the proxy form has been submitted to the Company, if the shareholder intends to attend the meeting through video conferencing, a written notice of proxy cancellation shall be submitted to the Company 2 days prior to the meeting date. If the cancellation notice is submitted after that time, the votes cast at the meeting by the proxy shall prevail.

Article 5: The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

When holding a shareholders' meeting through video conferencing, the Company shall not be subject to the aforementioned restrictions on the venue for shareholders' meetings.

Article 6: The Company shall specify in its shareholders' meeting notices the time and place of attendance registration and other matters to be noted for shareholders, solicitors, and proxies (hereinafter collectively referred to as "shareholders").

The time of attendance registration stated in the preceding paragraph shall be at least 30 minutes prior to the start time of the meeting. The place of attendance registration shall be clearly marked, and a sufficient number of suitable personnel shall be assigned to handle the registration. When the Company holds a shareholders' meeting through video conferencing, attendance registration shall be accepted on the video conferencing platform of the shareholders' meeting at least 30 minutes prior to the start time of the meeting. A shareholder who has completed the attendance registration shall be deemed to have attended the meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily require other

documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

When the Company holds a shareholders' meeting through video conferencing, shareholders who intend to attend the shareholders' meeting through video conferencing shall register with the Company at least 2 days before the date of the shareholders' meeting.

When holding a shareholders' meeting through video conferencing, the Company shall upload the shareholders' meeting handbook, annual report, and other relevant meeting materials to the video conferencing platform for the shareholders' meeting at least 30 minutes prior to the start time of the meeting and continue to disclose such materials until the meeting ends.

Article 6-1. When holding a shareholders' meeting through video conferencing, the Company shall specify the following particulars in the shareholders' meeting notice:

- I. The procedures for shareholders to participate in the shareholders' meeting through video conferencing and to exercise their rights.
- II. Actions to be taken if the video conference platform or participation in the video conference meeting is obstructed due to natural disasters, emergencies, or other force majeure events, including, but not limited to:
 - (I) To what time the meeting is postponed or from what time the meeting will reconvene if the above obstruction continues and cannot be removed, and, if applicable, the date to which the meeting is postponed or on which the meeting will reconvene.
 - (II) Shareholders who did not register to attend the original shareholders' meeting by video conferencing may not attend the postponed or reconvened meeting.
 - (III) When the Company holds a hybrid shareholders' meeting, in the event that the meeting cannot be reconvened through video conferencing, after deducting the number of shares represented by the shareholders attending through video conferencing, if the total number of the remaining shares meets the minimum legal amount of meeting participants, the shareholders' meeting shall continue. For the shareholders attending through video conferencing, their shares shall be counted toward the total number of shares represented by the shareholders present at the meeting; however, they shall be considered

abstained in all proposals of that meeting.

(IV) The procedures for when the resolutions of all proposals have been announced and no extempore motion has been made.

III. When holding a shareholders' meeting through video conferencing, the Company shall specify the provisions of adequate alternative measures for shareholders who have difficulties attending the shareholders' meeting through video conferencing.

Article 7: If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

The shareholders' meeting convened by the Board shall be attended by over half of the board of directors.

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

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 8: The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

When holding the shareholders' meeting through video conferencing, the Company shall keep records of shareholders' enrollment, registration, attendance, questions asked, votes cast, and voting results and also make an uninterrupted audio and video recording of the proceedings of any shareholders' meeting held through video conferencing.

The information as well as the audio and video recording mentioned in the preceding paragraph shall be properly preserved by the Company, and the audio and video

recording shall be submitted to the personnel in charge of video conferencing on behalf of the Company for safekeeping.

The shareholders' meeting is a video conference organizer. The Company is advised to record the video conference platform backstage operation interface.

Article 9: Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or the sign-in cards handed in and the number of shares registered at the video conferencing platform plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairman shall declare the meeting adjourned. When holding the shareholders' meeting through video conferencing, the Company shall also declare the meeting adjourned on the video conferencing platform for the shareholders' meeting.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month. When the Company holds a shareholders' meeting through video conferencing, shareholders intending to attend the meeting through video conferencing shall re-register with the Company in accordance with Article 6.

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

Article 10: If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors. The chair may not declare the meeting adjourned prior to completion of deliberation on

the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

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

When the Company holds a shareholders' meeting through video conferencing, the shareholders attending through video conferencing may ask questions by text on the video conferencing platform for the shareholders' meeting from the time the meeting is commenced by the chair until the meeting is adjourned, subject to a limit of two questions per motion of 200 words each, provided that the provisions in Paragraph I to V do not apply.

If the aforementioned question does not violate the regulations or is within the scope of the motion, it is appropriate to disclose the question on the video conferencing platform of the shareholders' meeting for public information.

Article 12: Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13: A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. Shareholders who exercise voting rights in writing or electronic means are deemed to attend the shareholders' meeting in person. However, the provisional motion and the amendment to the original motion are considered abstained, so the Company is advised to avoid provisional motion and amendment to the original motion.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. However, the meaning before the declaration is withdrawn, is not limited to this.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or through video conferencing, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, 2 days before the date of the

shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company holds a shareholders' meeting through video conferencing, shareholders attended by video conferencing shall vote on each motion and election motion through the video conferencing platform from the time the meeting is commenced by the chair and shall complete the voting before the end of the voting is announced by the chair; if the vote was made overdue, then it shall be deemed as they waived their rights.

When the Company holds a shareholders' meeting through video conferencing, the counting operation must be a one-time count after the end of voting is announced by the chair, and then the chair shall announce the results of voting and election.

If a shareholder who registered to attend the video-assisted shareholders' meeting through video conferencing in accordance with the provisions in Article 6 intends to attend a physical shareholders' meeting, he or she shall exercise a declaration of intent to retract the registration with the same method as the registration was made 2 days prior to the day of the shareholders' meeting; if the declaration of intent to retract was made overdue, then he or she may only attend the shareholders' meeting by video conferencing.

If a shareholder exercises his or her voting rights by correspondence or electronically and does not retract his or her intent and attends the shareholders' meeting by video conferencing, he or she may not exercise his or her voting rights on the original motion or

propose amendments to the original motion or exercise his or her voting rights on amendments to the original motion, except for a temporary motion.

Article 14: The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15: Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

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

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

Where a video conference shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the name of the chairperson and secretary, as well as the actions to be taken in the event of interruptions to the video conference platform or participation due to natural disasters, emergencies, or other force majeure circumstances shall also be included in the minutes.

When holding a shareholders' meeting through video conferencing, the Company shall handle relevant matters in accordance with the preceding provision, and specify in the meeting minutes the provisions of the alternative measures to shareholders having difficulties attending the shareholders' meeting through video conferencing.

Article 16: On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by the proxies, and the number of shares attended by correspondence or electronically, and shall make an express disclosure of the same at the place of the shareholders meeting; when holding a shareholders' meeting through video conferencing, the Company shall upload the aforementioned information to

the video conferencing platform for the shareholders' meeting at least 30 minutes prior to the time the meeting commences and continue to disclose it until the meeting ends.

When holding a shareholders' meeting through video conferencing, the Company shall disclose the total number of shares in attendance on the video conferencing platform from the time the meeting is commenced by the chair. The same applies to the statistics on the total number of shares in attendance and number of votes during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17: Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband.

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19: When holding the shareholders' meeting through video conferencing, the Company shall disclose the results of voting for each proposal and the election immediately after voting ends in accordance with the provisions and continue to disclose such information for at least 15 minutes after the meeting is adjourned by the chair.

Article 20: At the time of the Company's video shareholders' meeting, the chairman and recorders shall declare the address of that place at the same place in the country.

Article 21: As a video conference organizer, the Company may provide a simple connection test to shareholders before the meeting and provide relevant services immediately before and during the meeting to help deal with the technical issues of communication.

Where the shareholders' meeting is held through video conferencing, when declaring the meeting open, the chairperson shall also declare, unless under circumstances where a meeting is not required to be postponed to or resumed at another time according to Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the video conference platform or participation is obstructed due to natural disasters, emergencies, or other force majeure circumstances before the chairperson declares the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or reconvened on another date within five days, in which case Article 182 of the Company Act shall not apply.

In the event that the meeting shall be postponed or reconvened due to circumstances described in the preceding paragraph, shareholders who did not register to attend the original shareholders' meeting by video conferencing may not attend the postponed or reconvened meeting.

In the event that the Company shall postpone or reconvene the meeting in accordance with Paragraph II, for shareholders who registered to attend the original shareholders' meeting by video conferencing and whose attendance registration was accepted but did not attend the postponed or reconvened meeting, the number of their shares, votes they exercised, and votes they received shall be counted toward the total number of shares in attendance, exercised votes, and number of votes at the postponed or reconvened meeting.

In the event that the Company postponed or reconvened the meeting in accordance with the provisions in Paragraph II, the Company does not need to re-discuss or re-resolve the proposals with completed votes casting and counting and announced results of the voting, or elected list of directors and supervisors.

When the Company holds a hybrid shareholders' meeting, and the video conference meeting cannot continue due to circumstances described in Paragraph II, if the total number of shares represented at the meeting after deducting those represented by the shareholders attending through video conferencing still meets the minimum legal requirement for a shareholders' meeting, then the meeting shall continue without the need to postpone or reconvene in accordance with Paragraph II.

In the event that the meeting shall continue under the circumstances described in the preceding paragraph, for shareholders attending the shareholders' meeting by video conferencing, the number of their shares shall be counted toward the total number of shares in attendance; however, they shall be considered abstained in all proposals of that meeting.

When postponing or resuming a meeting according to Paragraph II, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in

accordance with the requirements listed under Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies. The Company shall hold the postponed or reconvened shareholders' meeting in accordance with the provisions in Paragraph 2 on the dates within the period specified in the second half 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 as well as 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.

Article 22: When holding a shareholders' meeting through video conferencing, the Company shall provide adequate alternative measures available to shareholders with difficulties in attending a video conferencing shareholders' meeting.

Article 23: These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be affected in the same manner.

On May 29 2003 the shareholders' meeting agreed to implement these rules.

The first amendment was made on June 23, 2006.

The second amendment was made on June 21, 2012.

The third amendment was made on June 18, 2013.

The fourth amendment was made on June 17, 2019.

The fifth amendment was made on June 24, 2020.

The sixth amendment was made on June 23, 2022.

Appendix III

Shareholdings of All Directors

- I. As of the book closure date of the 2026 annual general shareholders' meeting (April 19, 2026), the total number of issued shares of the Company is 182,626,815 shares.
- II. According to the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," all directors are statutorily required to hold a minimum of 10,957,608 shares.
- III. As of the book closure date of the shareholders' meeting (April 19, 2026), the shareholdings of individual and all directors recorded in the shareholder register are as follows:

Title	Name	Number of shares held on record date
Chairman	Dejie Investment Co., Ltd. Corporate Representative: Chia-Wen Yeh	57,285,713
Director	Dejie Investment Co., Ltd. Corporate Representative: Po-Chun Yeh	
Director	Dejie Investment Co., Ltd. Representative: Ivan Liu	
Director	Dejie Investment Co., Ltd. Representative: Guo-Chang Wang	
Director	Dejie Investment Co., Ltd. Representative: Che-Sheng Shen	
Independent Director	Sen Jan	0
Independent Director	Yen-Hui Ko	0
Independent Director	Wei-Chang Li	0
Independent Director	Chung-Chi Chou	0
Total		57,285,713

Appendix IV

Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

Unit: NT\$'000 (except Earnings Per Share, which is in NT\$)

Item		Year	FY2026 (Estimated)	
Paid-in capital at the beginning of period			1,826,268	
Dividend distribution for the year	Cash dividends per share		1.3	
	Number of allotted shares per share		—	
	Number of shares per share from capital reserve		—	
Changes in operating results	Operating Income		Not applicable	
	Increase (decrease) in operating income over the same period last year			
	Net income after tax			
	Increase (decrease) in net income after tax compared to the same period last year			
	Earnings per share			
	Increase (decrease) in earnings per share from the same period last year			
	Average return on investment (inverse of average annual cost/benefit ratio)			
Proposed mandatory earnings per share and cost/benefit ratio	If all of the capital surplus is transferred to cash dividends	Proposed earnings per share		Not applicable
		Proposed average annual rate of return on investment		
	If capital surplus is not transferred to capital	Proposed earnings per share		
		Proposed average annual rate of return on investment		
	If capital surplus is not provided and capitalization of earnings is converted to cash dividends	Proposed earnings per share		
		Proposed average annual rate of return on investment		

Note: The Company has not announced the financial forecast for 2026, therefore, there is no need to disclose the projected information for 2026.