Stock Code: 3312

GMI Technology Inc.

2025

Annual Report

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I. Name, title, contact telephone number and e-mail address of the spokesperson and acting spokesperson:

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II. Company Address

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V. Exchange Houses where Overseas Securities are Listed: None.

VI. Company Website: http://www.gmitec.com

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One. Letter to Shareholders

I. Business Report of 2025

(I) Company Positioning and Operating Model

- The Company is an electronics components distributor & applications solutions provider. The Company maintains technical support (FAE) and R&D personnel to provide product application consultation, development technical support, and customized/module consignment design services, assisting customers in shortening time-to-market and reducing R&D expenses, thereby enhancing service quality and strengthening cooperative relationships with customers and suppliers.

(II) 2025 Operational Review and Financial Highlights

- Parent company only revenue and profitability:
  - Revenue: NT$21,096,244 thousand
  - Net income before tax: NT$383,363 thousand
  - Compared with 2024 (revenue of NT$17,742,569 thousand and net profit before tax of NT$495,850 thousand), revenue increased by 18.9%, while net profit before tax decreased by 22.69%.
- Consolidated revenue and profitability:
  - Consolidated revenue: NT$21,015,598 thousand
  - Consolidated net income before tax: NT$336,328 thousand
  - Compared with 2024 (consolidated revenue of NT$17,709,439 thousand and consolidated net profit before tax of NT$467,607 thousand), consolidated revenue increased by 18.67%, while consolidated net profit before tax decreased by 28.07%.
- Operating results: Based on the weighted average number of outstanding shares in 2025, earnings per share after tax amounted to NT$1.74.
- Industry and market overview: Global technology trends led by AI have stimulated the industry chain and related investments, driving continued growth in the semiconductor market. However, amid uncertainties arising from globalization localization trends and U.S. tariff policies, market demand for semiconductor components has remained stable. In response to geopolitical developments and supply chain challenges, the Company continues to strengthen cooperative relationships with upstream and downstream partners, closely monitor changes in the industry chain, and provide customer services throughout the Greater China region (Taiwan, Hong Kong, and China). By enhancing supply chain management and expanding product lines, the Company maintains its competitiveness and drives revenue and profitability performance.

(III) Key Operational Management Focuses

- Expansion of agency product lines to drive business growth: In addition to continuously strengthening its existing agency product lines, the Company also actively seeks new agency lines to enhance the competitiveness of its solutions and drive revenue growth.
- Continued enhancement of domestic and overseas market development capabilities: The Company continues to consolidate its existing markets while actively expanding into new markets and applications to broaden its scale and increase revenue.
- Continuously strengthen supplier relationships: Establish long-term partnerships to ensure stable supply, improve demand forecasting to reduce inventory and stockout risks, continuously strengthen bilateral technical cooperation, and participate in the promotion of new products and new markets. At the same time, regularly evaluate suppliers' quality, delivery schedules, and costs to establish closer partnerships and create operational development for both parties through the Company's sales channels.

- Enhance operational efficiency and risk management capabilities: Continue to advance digital transformation to improve business execution efficiency, strengthen demand forecasting, optimize inventory levels, enhance logistics efficiency and real-time supply capabilities, strengthen inbound and outbound inventory management, and improve customer satisfaction and overall operational performance. Establish a comprehensive database and strengthen operational data analysis capabilities. At the same time, in response to the challenges of geopolitical issues and supply chain regionalization, the Company will flexibly adjust its market strategies to reduce risks and ensure operational stability, thereby laying a solid foundation for future development.

II. Major Business Plans for 2026

(I) Introduction and Market Conditions

The semiconductor electronic distribution market in 2026 continued to be affected by geopolitical issues and global supply chain restructuring, and overall demand remained uncertain. In response to this environment, the Company will adopt flexible and resilient operational strategies as its core approach. Through precise supply chain management, digital transformation, and the deepening of ESG strategies, the Company will ensure supply stability, optimize operational efficiency, and enhance market competitiveness while also strengthening technical support and customer services to pursue steady growth and long-term value enhancement.

(II) Management Direction and Key Initiatives

1. Risk Management and Operational Resilience:
   Establish diversified supplier strategies to reduce dependence on a single source, and integrate inventory optimization with delivery schedule management to ensure a stable supply of key materials. Introduce a data-driven market monitoring mechanism to monitor price fluctuations and demand changes, plan procurement and order allocation in advance, strengthen information security and financial risk control, ensure transaction security and cash flow stability, and enhance risk resilience.
2. Establish Long-Term Partnerships with Suppliers:
   Ensure reliable sourcing and implement rigorous quality inspection procedures to reduce defect rates. In addition, enter into procurement agreements with suppliers and customers to diversify and transfer inventory risks, improve capital utilization efficiency, maintain supply chain stability, and enhance competitiveness.
3. Maintain Healthy Inventory Levels
   Utilize data analysis to forecast market demand, accurately establish safety stock levels and replenishment schedules, and reduce the risks of excess inventory and shortages. Strengthen regional warehouse deployment and logistics to improve turnover efficiency and real-time supply capabilities. At the same time, optimize logistics and warehouse management to improve inventory turnover and shipping efficiency; integrate data analysis to forecast demand, avoid shortages and delays, and ensure that customers receive high-quality products on schedule. Enhance product quality and delivery processes, improve inventory preparation and shipping flexibility, and utilize data analysis to optimize inventory allocation among product categories and regions to ensure an adequate supply of key components. Implement a smart warehouse management system (WMS) to improve picking and distribution efficiency.

(III) Enhancement of Operations and Governance

1. Supply Chain Management:
   Establish a diversified supply chain deployment and continue to strengthen cooperation with original manufacturers and OEM partners to ensure reliable supply sources and controllable delivery schedules.
2. Customer Relationship Maintenance:

Professional sales and engineering teams provide product selection recommendations and solutions, and they strengthen communication and cooperative engagement through technical seminars and customer training programs. Make effective use of data to gain insights into customer needs, provide flexible supply solutions, establish rapid response mechanisms, and strengthen after-sales support and real-time problem resolution.

3. ESG Sustainability:
   Establish green supply chain management, prioritize cooperation with suppliers holding environmental certifications, and optimize logistics and warehouse operations to improve energy efficiency, reduce carbon footprints, and minimize waste. Implement fair trade practices, employee welfare, and community engagement; promote the digitalization of operations to reduce paper usage and resource consumption; and proactively participate in ESG ratings and reporting to enhance transparency and sustainable competitiveness.
4. Talent Cultivation:
   Through internal and external learning programs and systematic technical/business training, strengthen product knowledge, supply chain management, and customer service capabilities. Promote talent succession planning to cultivate mid-level and senior management personnel; and integrate performance incentives with career development planning to enhance talent retention and organizational capabilities.
5. Sales Forecasting and Expense Management:
   Based on historical sales, customer demand, and industry trends, integrate supply chain information to improve forecasting accuracy, dynamically adjust ordering strategies, and regularly review forecasting models. Utilize data analysis to optimize procurement, inventory, and logistics costs; regularly review warehouse, transportation, and operating expenses; and obtain favorable terms through negotiations to improve operational efficiency and profitability.

(IV) Key Market Development Directions and Business Objectives

1. Expand the product portfolio and enter high-growth markets including AI, HPC, and automotive applications:
   In response to the trends of AI servers and autonomous driving, strengthen cooperation with suppliers and actively promote the expansion of related applications and solutions.
   Business objective: Achieve a 15% increase in new AI/HPC/automotive-related projects.
2. NB/PC/Server related computer peripheral application market:
   Focus on high performance, low power consumption, and multifunctional integration to strengthen the differentiation of products and services; and capitalize on the decline in cloud computing costs and improvements in performance and security to capture demand arising from data center and enterprise upgrades. In response to demand arising from gaming, content creation, and AI computing, drive the growth of peripherals such as high-speed SSDs, DDR5, Wi-Fi 7, and high-resolution displays.
   Business objective: Achieve a 10% increase in new NB/PC/server peripheral projects.
3. Wireless and broadband communication market:
   Focus on high speed, low latency, broad coverage, and green energy efficiency by deploying 5G, Wi-Fi 7, fiber broadband, and IoT applications; and promote LPWAN, NB-IoT, smart industrial Wi-Fi, Wi-Fi 7, and 10G PON solutions.
   Business objective: Achieve a 20% increase in new Wi-Fi 7/VDSL/XPON/10G PON projects.
4. Continue expanding overseas markets:
   While continuing to build on the Greater China market foundation, allocate manpower to develop overseas business operations and target high-potential electronics markets such as India and Vietnam to accelerate customer expansion.
   Business objective: Add more than 10 new active customers outside the Greater China market.

Looking ahead to 2026, the semiconductor industry is expected to continue demonstrating diversified growth trends, particularly in areas such as artificial intelligence (AI), networking and optoelectronics, automotive electronics, and new energy technology markets. First, the continuous development of AI technology will drive greater market demand, and next-generation chip platforms will boost shipments in the server industry. At the same time, generative AI will continue to drive computing demand for AI servers, providing strong momentum for server power supplies, high-power server power supplies, and BBU applications. Accordingly, the Company's future development strategies will focus on supply chain optimization, product line expansion, and global market deployment, while actively deepening its presence in Taiwan, Southeast Asia, and India, and strengthening its competitiveness and market coverage in China. Through digital transformation and the enhancement of technical services, integrate supply, inventory, order receiving, and shipping processes through digital systems to improve cross-departmental collaboration efficiency and reduce errors and resource consumption. Provide design support and engineering consulting services to assist customers in accelerating product development timelines, enhancing the added value of solutions and the depth of collaboration, and further strengthening market penetration. Enhance execution mechanisms and governance safeguards by establishing an annual rolling review mechanism, conducting quarterly reviews of market conditions, inventory, and project progress to ensure alignment between resource allocation and strategic pacing, and continuously monitoring information security, financial, and legal compliance risks through internal control and risk management mechanisms to ensure stable operations.

Through the implementation of the aforementioned plans, the Company will be able to maintain stable supply and high-quality services amid demand uncertainty, supply chain restructuring, and geopolitical risks while expanding market share in growth markets such as AI, HPC, automotive applications, NB/PC/server peripherals, and wireless broadband. At the same time, through overseas market expansion, digital transformation, and the deepening of ESG initiatives, achieve the objectives of improving operational efficiency, optimizing cost structures, and strengthening sustainable competitiveness. The Company will uphold flexibility and a long-term approach by continuously optimizing supplier relationships, inventory management, technical support, and engineering services, strengthening overseas market penetration, and advancing toward the business objectives of expanding new projects and acquiring new customers, thereby achieving steady growth and long-term value enhancement in 2026.

III. Future Outlook and Strategies of the Company

Wireless communication-related sectors continue to achieve stable growth, while emerging technologies such as VDSL, XPON, electric vehicles, and the IoT have continued to deliver strong performance in recent years. With the expansion of AI applications, demand for high-performance semiconductors will continue to rise. The Company is actively strengthening cooperation and support with component suppliers and product manufacturers, providing comprehensive and multi-faceted solutions for AI-related application scenarios, positioning itself for next-generation development and business opportunities, and advancing toward the goal of sustainable operations.

Electric vehicles and new energy technologies have already had a significant impact on the semiconductor market. Amid intensifying competition, the Company will continue to innovate and launch products that better meet market demand in order to respond to changes and challenges. With respect to the development of new overseas markets, the Company will work closely 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 conditions continued to evolve, while the confrontation between the United States and China and U.S. tariff issues accelerated the relocation of industrial supply chains, and the phenomenon of excessive competition in China remained unresolved. In response to the uncertainties arising from the U.S.-China trade war, the Company fully recognizes the importance of maintaining a stable supply chain and operational flexibility, strengthening operational efficiency, and promoting the localization of supply chains for domestic Chinese brands to reduce risks. In addition, talent cultivation is also an important cornerstone of the Company's future development. Through internal and external professional training programs, the Company aims to cultivate outstanding management and sales teams and create new momentum for the Company. In the future, the Company will continue to focus on enhancing its core competitiveness, seeking growth opportunities amid challenges, and leveraging innovation and services as dual growth drivers to achieve long-term and stable operational performance.

On behalf of all of everyone at GMI, we would like to express our sincere gratitude to our shareholders for your steadfast support. We look forward to your continued guidance and advice in the future. GMI will continue to maintain its excellent management philosophy and achieve fruitful business results to share with our shareholders. Finally, I wish all our cherished shareholders

Good health and all the best

GMI Technology Inc.
Chia-Wen Yeh, Chairman of the Board

Two. Corporate Governance Report

I. Information on the Company's directors, supervisors, president, vice president(s), assistant vice presidents, and the supervisors of all the Company's divisions and branch units

1. Profile of Directors

April 19, 2026

Title	Nationality or place of incorporation	Name	Gender and Age	Date elected (appointed)	Term of Office	Date of initial election	Shares held at the time of election		Number of shares currently held		Shares held by spouse and minor children		Shares held in the name of others		Major Experience (Education)	Concurrent position(s) in the Company and other companies	Other officers, directors, or supervisors who are spouses or relatives within two degrees of kinship.			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Corporate Shareholder	Taiwan (R.O.C.)	De-Jet Investment Co., Ltd.		2025/06	3 years	2019/06	52,782,278	27.33%	57,285,713	31.37%	0	0	0	0	Not applicable	Not applicable	None	None	None	None
Chairman and Chief Executive Officer	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Chia-Wen Yeh	Male 71-80	2025/06	3 years	1995/09	-	-	0	0	77,181	0.04%	0	0	Graduated from the Department of Mineral and Petroleum Engineering, National Cheng Kung University 12th EMBA Class, National Chengchi University Tulane University MBA	Chairman of Shiteh Organic Pharmaceutical Co., Ltd. Chairman of Hi-Jet Incorporation Chairman of Biofity Pharmaceuticals Inc. Chairman of De-Jet Investment Co., Ltd. Chairman of Heng Hsuan Co., Ltd. Director of SmartBee Intelligence Company Ltd. Chairman of Global Mobile Internet Co., Ltd. Chairman of Rehear Audiology Co., Ltd. Chairman of Unitech Computer Co., Ltd. Chairman of Unitech Electronics Co., Ltd. Chairman of Jingyong Computer.co., Ltd. Chairman of Jingho Computer Co. Ltd. Director, GW Electronics Company Limited Director UAV, UEV, UJH, UCV, UAH, UEH, and UIH (legal representative of the aforementioned companies) Director of UTA, UTI, and UTJ Chairman of Xiamen Jingrui Computer Co. Ltd.	Director	De-Jet Investment Co., Ltd. Corporate Representative: Po-Chun Yeh	Father and Daughter	Note 1

Director	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Ivan Liu	Male 61-70	2025/06	3 years	2017/06	-	-	155,077	0.08%	0	0	0	0	Institute of Communications Engineering, National Chiao Tung University Executive Vice President, GMI Technology Inc.	President of GMI Technology Inc. Responsible person of GM USA Corporation	None	None	None	None
Director	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Po-Chun Yeh	Female 31-40	2025/06	3 years	2019/06	-	-	84,774	0.05%	0	0	0	0	Logistics and Telecommunications Group, Department of Transportation and Communication Management Science, National Cheng Kung University M.S. in Civil Engineering, Columbia University Project Coordinator, Shanghai Headquarters, Strategic Management Department, C.H. Robinson (NASDAQ:CHRW) Accounting Specialist, Unitech Computer Co., Ltd. Associate Manager, Research Department, KGI Investment Consulting	Director, Unitech Computer Co., Ltd. Director, Unitech Electronics Co.,Ltd.	Chairman of the Board	De-Jet Investment Co., Ltd. Corporate Representative: Chia-Wen Yeh	Father and Daughter	None
Director	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Li-Li Hsu (Note 2)	Female 61-70	2025/01	3 years	2025/01	-	-	77,181	0.04%	0	0	0	0	Bachelor's degree from Ming Chuan University	Supervisor, De-Jet Investment Co., Ltd. Supervisor, Hi-Jet Incorporation Supervisor, Heng Hsuan Co., Ltd.	Chairman of the Board	De-Jet Investment Co., Ltd. Corporate Representative: Chia-Wen Yeh	Spouse	None
Director	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Wang, Guo-Chang	Male 61-70	2025/06	3 years	2005/06	-	-	0	0	0	0	0	0	M.S., Graduate School of Management Sciences, Tamkang University Manager, Industrial Bank of Taiwan	Director, Unitech Computer Co., Ltd. Director, Unitech Electronics Co.,Ltd.	None	None	None	None
Director	Taiwan (R.O.C.)	Corporate Representative of Dejie Investment Co., Ltd.: Che-Sheng Shen	Male 51-60	2025/06	3 years	2023/06	-	-	0	0	0	0	0	0	Master of Science, Institute of Communications Engineering, National Chiao Tung University Assistant Vice President, Investment Department, Globaltec Management Consulting Corp. Project Manager of Dialogue Technology Corp.	Investment Department of Dejie Investment Co., Ltd. Vice President	None	None	None	None

Independent Director	Taiwan (R.O.C.)	Sen Jan	Male 51-60	2025/06	3 years	2011/06	0	0	0	0	0	0	0	0	Department of Electrical Engineering, Tsinghua University MBA Program, National Chengchi University Marketing Manager, Philips Semiconductor Head of Business Department, HEC Group Head of Product Marketing, FSP Group Director, Zhaohan Technology Co., Ltd. Supervisor, JuAn Long-Age Co., Ltd.	Chairman, Ikano International Co., Ltd. Brand Instructor, Smile Brand Development Center Member of the Remuneration Committee of GMI Technology Inc. Member of the Audit Committee of GMI Technology Inc. Member of the Sustainable Development Committee of GMI Technology Inc.	None	None	None	None
Independent Director	Taiwan (R.O.C.)	Yen-Hui Ko	Male 61-70	2025/06	3 years	2022/06	0	0	0	0	0	0	0	0	Department of Accounting, Soochow University Graduate School of Accounting, Soochow University Department of Business Administration, National Chengchi University Lecturer, Department of Accounting, Soochow University Assistant Professor, Institute of Finance, National Chiao Tung University Lecturer, Professional Training Center, Ministry of Economic Affairs Director/Vice President/President of Mainland China, TEKOM Technology Co., Ltd. Independent Director, Level Biotechnology Inc.	Director of CC&C Technologies, Inc. Independent Director of Sanlien Technology Co., Ltd. Independent Director, Level Biotechnology Inc. Member of the Remuneration Committee of GMI Technology Inc. Member of the Audit Committee of GMI Technology Inc. Member of the Sustainable Development Committee of GMI Technology Inc.	None	None	None	None
Independent Director	Taiwan (R.O.C.)	Wei-Chang Li	Male 51-60	2025/06	3 years	2023/06	0	0	0	0	0	0	0	0	Master of Geology, National Taiwan University Assistant Manager of Gloridia Corporation General Manager of Diamond Business Unit of KINIK Company	General Manager of Diamond Business Unit of KINIK Company Director of KINIK Company Member of the Audit Committee of GMI Technology Inc. Member of the Remuneration Committee of GMI Technology Inc. Member of the Sustainable Development Committee of GMI Technology Inc.	None	None	None	None
Independent Director	Taiwan (R.O.C.)	Chung-Chi Chou	Male 71-80	2025/06	3 years	2024/06	0	0	0	0	0	0	0	0	Master of Mathematics, University of Colorado, USA Senior Consultant, Chairperson's Office, CHT President of VIBO Telecom Inc.	Member of the Audit Committee of GMI Technology Inc. Member of the Remuneration Committee of GMI Technology Inc. Member of the Sustainable Development Committee of GMI Technology Inc. Independent Director, Standard Foods Corporation	None	None	None	None

Note 1: If the chairman of the board of directors and the president or equivalent (top-ranking manager) are the same person, spouses or relatives of one another, the Company shall provide information on the reasons, reasonableness, necessity, and measures (such as increasing the number of independent directors and having a majority of directors who are not also employees or managers):

The Chairman of the Board of Directors also serves as the Chief Executive Officer in order to enhance operational efficiency and decision making. However, in order to strengthen the independence of the Board of Directors, the Company has been actively training suitable candidates internally. In addition, the chairman of the board of directors has been closely communicating with the directors on the recent operating status and planning direction of the Company to implement corporate governance, and the Company also increased the number of independent directors to enhance the functions of the board of directors and strengthen the supervisory function.

Currently, the Company has undertaken the following specific measures:

1. Each year, we arrange for each director to attend professional director courses offered by outside organizations such as the Securities and Futures Commission to enhance the effectiveness of the Board of Directors' operations.
2. Independent directors are allowed to fully discuss and make recommendations to the Board of Directors in each functional committee to implement corporate governance.

Note 2: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders’ meeting held on June 25, 2025.

2. Major shareholders of corporate shareholders

April 19, 2026

Name of Corporate Shareholder (Note 1)	Major shareholders of corporate shareholders (Note 2)
De-Jet Investment Co., Ltd.	Hi-Jet Incorporation (88.14%), Ming-Han Yeh (5.93%), and Po-Chun Yeh (5.93%)

Note 1: If the director or supervisor is a representative of a corporate shareholder, the name of the corporate shareholder should be filled in.

Note 2: The names of the major shareholders (the top ten shareholders in terms of shareholding ratio) and their shareholding ratios should be filled in. If the major shareholder is a corporation, the following table 2 should be completed.

3. The major shareholders of corporate shareholders are as follows

April 19, 2026

Name of Corporate Entity (Note 1)	Major shareholders of corporate entities (Note 2)
Hi-Jet Incorporation	Dejia Investments Co., Ltd. (73.09%), Ming-Han Yeh (12.45%), Po-Chun Yeh (14.44%), Chia-Wen Yeh (0.02%)

Note 1: If the major shareholder in Table 1 above is a juridical person, the name of the juridical person should be filled in.

Note 2: The names of the major shareholders (the top ten shareholders in terms of shareholding ratio) and their shareholding ratios should be filled in.

4. Disclosure of information on directors' professional qualifications and independence of independent directors

Conditions / Name	Professional Qualifications and Experience	Independence	Concurrently serves as an independent director in how many other publicly listed companies:
De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh	Graduated from Tulane University with a Master's degree in Business Administration, he is currently the Chairman and CEO of the Company and the Chairman of various companies including Unitech Electronics Co., Ltd. Chia-Wen possesses at least five years of working experience in business, finance and the Company's scope of business, with expertise in professional leadership, marketing, operations management and strategic planning. None of the circumstances as described in Article 30 of the Company Act has occurred.	Not applicable	None
De-Jet Investment Co., Ltd. Representative: Ivan Liu	Graduated from the Institute of Communications Engineering, National Chiao Tung University with a master's degree, and is currently the President of the Company and the responsible person of GM USA Corporation. Ivan has more than five years of experience in business and corporate operations and possesses the ability to manage, lead and make decisions and possesses industry knowledge. None of the circumstances as described in Article 30 of the Company Act has occurred.		None
De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh	Graduated from Columbia University with a master's degree in civil engineering management. Currently serving as a director at Unitech Computer Co., Ltd., and Unitech Electronics Co., Ltd. None of the circumstances as described in Article 30 of the Company Act has occurred.		None
De-Jet Investment Co., Ltd. Representative: Li-Li Hsu (Note 1)	Graduated from Ming Chuan University with a bachelor's degree, currently serving as a supervisor of Dejie Investment Co., Ltd., Hengjie Technology Co., Ltd., and Heng Xuan Co., Ltd. 30 of the Company Act has occurred.		None

De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang	Graduated from Tamkang University with a master's degree in management science. Currently serving as a director of Unitech Electronics Co., Ltd. and Unitech Computer Co., Ltd. Has more than five years of experience in business, finance, and corporate operations, possesses abilities in corporate management, financial planning, and investment analysis. None of the circumstances as described in Article 30 of the Company Act has occurred.		None
De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen	Graduated from the Institute of Communications Engineering of National Chiao Tung University with a master's degree. Currently serving as a Vice President at De-Jet Investment Co., Ltd., with more than five years of experience in business and corporate operations, possesses abilities in management, leadership decision-making, and industry knowledge. None of the circumstances as described in Article 30 of the Company Act has occurred.		
Sen Jan	Jan graduated from National Chengchi University with a Master's degree in Business Administration, and is the convener of the Audit Committee and a member of the Remuneration Committee of the Company. Jan is Chairman of Ikano International Co., Ltd. and has more than five years of experience in business, finance and related work experience required by the Company, with the ability to perform business management, decision-making and market strategies. None of the circumstances as described in Article 30 of the Company Act has occurred.	Complies with Article 14-2 of the Securities and Exchange Act and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". The key points are summarized as follows: 1. Does the person, their spouse, or a relative within 2nd degree of kinship serve as a director, supervisor, or employee of the Company or its affiliated companies: No 2. Number and percentage of shares held by themselves, spouses, relatives within the second degree of kinship (or in the name of others): Within the prescribed range. Please refer to the "Director Information Table" of the annual report (page 5 to 6) 3. Serving as a director, supervisor, or employee of a company specifically related to the Company: No 4. Amount of remuneration for providing the Company or its affiliates with business, legal,	None
Yen-Hui Ko	Ko graduated from the EMBA Program of National Chengchi University. He is the convener of the Remuneration Committee and a member of the Audit Committee of the Company, independent director of Sanlien Technology Corp., independent director, Level Biotechnology Inc., and director of CC&C Technologies, Inc. Ko has more than five years of professional qualifications as a professor at public and private colleges and universities specializing in business, finance and related disciplines necessary for the Company's business, and at least five years of experience in business, finance and corporate operations, with professional competence in business management, financial planning and accounting. None of the circumstances as described in Article 30 of the Company Act has occurred.		2

Wei-Chang Li	Graduated with a Master of Geology from National Taiwan University, currently serving as a member of the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee within the Company. Also serving as the General Manager of Diamond Business Unit of KINIK Company, possessing more than five years of expertise in corporate management, financial planning, and accounting. None of the circumstances as described in Article 30 of the Company Act has occurred.	finance, and accounting services in the last two years: 0	None
Chung-Chi Chou	Holds a master's degree in Mathematics from Colorado State University. Currently serves as a member of the Remuneration Committee, Sustainable Development Committee, and Audit Committee of the Company. Holds the positions of Independent Director of Standard Foods Corporation and General Manager of Vibo Telecom Inc. Possesses over five years of the work experience required for business, finance, and the Company's operations, demonstrating capabilities in business management, leadership and decision-making, and market strategy. None of the circumstances as described in Article 30 of the Company Act has occurred.		1

Note 1: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders' meeting held on June 25, 2025.

5. Diversity and Independence of the Board of Directors

(1) Diversity of the Board of Directors:

In accordance with Article 20 of the Company's "Code of Corporate Governance Practices," the composition of the Board of Directors should consider diversity and formulate appropriate diversity policies with respect to its operation, business model, and development needs, including but not limited to the following two major criteria: "basic qualifications and values" and "professional knowledge and skills."

① Basic requirements and values: gender, age, nationality, etc.

Name	Title	Nationality	Gender and	Age Distribution					Term of office of independent directors		
				31 to 40	41 to 50	51 to 60	61 to 70	71 to 80	Less than 3 years	3 to 9 years	9 years or more
Corporate Representative of Dejie Investment Co., Ltd.: Chia-Wen Yeh	Chairman of the Board	Taiwan (R.O.C.)	Male					✓	Not applicable		
Corporate Representative of Dejie Investment Co., Ltd.: Ivan Liu	Director	Taiwan (R.O.C.)	Male				✓				
Corporate Representative of Dejie Investment Co., Ltd.: Po-Chun Yeh	Director	Taiwan (R.O.C.)	Female	✓							
Corporate Representative of Dejie Investment Co., Ltd.: Li-Li Hsu (Note 1)	Director	Taiwan (R.O.C.)	Female				✓				
Corporate Representative of Dejie Investment Co., Ltd.: Wang, Guo-Chang	Director	Taiwan (R.O.C.)	Male				✓				

Corporate Representative of Dejie Investment Co., Ltd.: Che-Sheng Shen	Director	Taiwan (R.O.C.)	Male			✓					
Sen Jan	Independent Director	Taiwan (R.O.C.)	Male			✓					✓
Yen-Hui Ko	Independent Director	Taiwan (R.O.C.)	Male				✓			✓	
Wei-Chang Li	Independent Director	Taiwan (R.O.C.)	Male			✓			✓		
Chung-Chi Chou	Independent Director	Taiwan (R.O.C.)	Male					✓	✓		

Note 1: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders' meeting held on June 25, 2025.

② Professional knowledge and skills: Board members should generally possess the necessary knowledge, skills, and education to perform their duties. In order to achieve the desired goals of corporate governance, the Board of Directors as a whole should possess the following competencies.

(I) Ability to make operational judgments.
(II) Ability to perform accounting and financial analysis.
(III) Ability to conduct management administration.
(IV) Ability to conduct crisis management.
(V) Knowledge of the industry.
(VI) International market perspective.
(VII) Leadership skills.
(VIII) Ability to make decisions.

Name	Title	Professional Background			Professional Knowledge and Skills							
		Accounting	Industry	Finance	Business judgment	Accounting and finance	Management Administration	Crisis Management.	Knowledge of Industry	International market perspective	Leadership skills	Decision-making ability
De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh	Chairman of the Board	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
De-Jet Investment Co., Ltd. Representative: Ivan Liu	Director		✓		✓	✓	✓	✓	✓	✓	✓	✓
De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh	Director		✓		✓		✓	✓	✓	✓	✓	✓
De-Jet Investment Co., Ltd. Representative: Li-Li Hsu (Note1)	Director		✓		✓		✓	✓	✓	✓	✓	✓
De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang	Director		✓		✓	✓	✓	✓	✓	✓	✓	✓
De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen	Director		✓		✓	✓	✓	✓	✓	✓	✓	✓
Sen Jan	Independent Director		✓		✓	✓	✓	✓	✓	✓	✓	✓

Yen-Hui Ko	Independent Director	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Wei-Chang Li	Independent Director		✓		✓	✓	✓	✓	✓	✓	✓	✓
Chung-Chi Chou	Independent Director		✓		✓	✓	✓	✓	✓	✓	✓	✓

Note 1: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders' meeting held on June 25, 2025.

③ Diversity management objectives: The current Board of Directors of the Company consists of 9 directors, including 4 independent directors, 1 female director, and 1 directors with employee status, representing 44%, 11%, and 11% of all Board members, respectively. All directors are professionals with extensive industry experience. The Company places great importance on the diversity of the composition of the Board of Directors and expects diversified professional backgrounds to support the Company's operational development.

④ Although directors of either gender have not yet reached one-third of the total number of directors, the Company will actively recruit female professionals with extensive industry experience as director candidates in the future. The Company aims to gradually increase the proportion of female directors in order to continuously enhance corporate governance and comply with the governance requirements regarding gender diversity.

(2) Independence of the Board of Directors:

The current Board of Directors of the Company consists of 9 directors, including 4 independent directors, with the independent directors accounting for 44% of all Board members. Among the members of the Board of Directors, the chairman of the Board, Chia-Wen Yeh, and the director, Po-Chun Yeh, are father and daughter. The other seven directors are not related to each other as spouses or relatives within the second degree of kinship, and therefore comply with the requirements of paragraph 3 of Article 26-3 of the Securities and Exchange Act.

6. Information on the Company's Directors, Supervisors, President, Vice President(s), Assistant Vice Presidents, and the Supervisors of All the Company's Divisions and Branch Units

April 19, 2026

Title	Nationality	Name	Gender and	Date elected (appointed)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Major Experience (Education)	Concurrent position(s) in the Company and other companies	A manager who is related to a spouse or relative within two degrees of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
President	Taiwan (R.O.C.)	Ivan Liu	Male	2017/7	155,077	0.08%	0	0	0	0	Institute of Communications Engineering, National Chiao Tung University Executive Vice President, GMI Technology Inc.	Responsible person of GM USA Corporation	Assistant Vice President	Po-Heng Liu	Siblings	None
Vice President, Finance Division	Taiwan (R.O.C.)	Jason Lin (Note 1)	Male	2008/2	1,000	0	0	0	0	0	EMBA, National Chengchi University Finance Manager, Lite-on Semiconductor Corporation	Director, GW Electronics Company Limited	None	None	None	None
Senior Assistant Vice President	Taiwan (R.O.C.)	Ching-Hsien Chen	Male	2016/7	13	0	0	0	0	0	EMBA, National Chengchi University Senior Manager, Finance Department, JOinsoon Electronics Mfg. Co., Ltd.	None	None	None	None	None
Senior Assistant Vice President	Taiwan (R.O.C.)	Deng-Chia Ko	Male	2008/4	0	0	0	0	0	0	Lunghwa Junior College of Technology Sales Manager, Li Wei Enterprise Co., Ltd.	None	None	None	None	None
Senior Assistant Vice President	Taiwan (R.O.C.)	Wan-Yu Cho	Female	2019/3	155,000	0.08%	0	0	0	0	Department of Journalism, Shih Hsin University Sales Director, Evershine Technology Corporation	None	None	None	None	None
Senior Assistant Vice President	Taiwan (R.O.C.)	Ming-Che Yu	Male	2021/02	40,000	0.02%	0	0	0	0	Lien Ho College of Technology and Commerce	None	None	None	None	None
Assistant Vice President	Taiwan (R.O.C.)	Po-Heng Liu	Male	2019/06	0	0	0	0	0	0	Department of Business Administration, Tamkang University CIO, Huaxin Technology (Jiangxi) Co., Ltd. Director, Materials, Rayson Technology (Shenzhen) Co., Ltd. Vice President, GMI (Hong Kong) Co., Ltd., GW Electronics (Shenzhen) Limited, GW Electronics (Shanghai) Limited Senior Manager, Kingpak Technology Manager, Zero One Technology Assistant Manager, Kingmax Technology Consultant, Data Systems Consulting Co., Ltd.	None	President	Ivan Liu	Siblings	None
Vice President of Finance	Taiwan (R.O.C.)	Shu-Hui Wu (Note 2)	Female	2026/03	787	0	0	0	0	0	Department of Accounting, Soochow University	None	None	None	None	None

Title	Nationality	Name	Gender and	Date elected (appointed)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Major Experience (Education)	Concurrent position(s) in the Company and other companies	A manager who is related to a spouse or relative within two degrees of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Vice President of Business Development	Taiwan (R.O.C.)	Bo-Jen Liao	Male	2023/3	369	0	0	0	0	0	Lunghwa Junior College of Technology	None	None	None	None	None
Assistant Vice President	Taiwan (R.O.C.)	Sheng-Hung Wu	Male	2023/08	0	0	0	0	0	0	Tamkang University	None	None	None	None	None
Assistant Vice President	Taiwan (R.O.C.)	Yu-Lun Lin	Male	2023/08	0	0	0	0	0	0	Department of Electrical Engineering, Kuang Wu Industry Junior College	None	None	None	None	None
Assistant Vice President	Taiwan (R.O.C.)	Chung-Chiu Hsieh (Note 3)	Male	2024/05	0	0	0	0	0	0	In-service Program, Master of Accounting, National Taipei University FBAC Accounting Assistant Manager of China Motor Headquarters	None	None	None	None	None

Note 1: Discharged from office on July 3, 2025; resigned on July 28, 2025.
Note 2: Newly appointed on March 1, 2026.
Note 3: Resigned on July 25, 2025.

II. Remuneration paid to Directors, General Managers, and Deputy General Managers in the most recent year

(I) Remuneration for directors and independent directors (disclosed by individual names and remuneration methods)

Dec 31, 2025
Unit: NT$ thousand

Title		Name	Remuneration to Directors								A, B, C and D and their proportion to net income after tax		Related remuneration for part-time employees								A, B, C, D, E, F and G, and their proportion to net income after tax		Remuneration received from a reinvested business other than the Company's subsidiary or from the parent company
			Remuneration		Retirement Pension (B)		Directors' remuneration (C)		Operating expenses (D)				Salaries, bonuses and special allowances (E)		Retirement Pension (F)		Employee's compensation (G)						
			The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company		All companies included in the financial report		The Company	All companies included in the financial report	
																	Cash amount	Stock amount	Cash amount	Stock amount			
Director	Corporate Director	De-Jet Investment Co., Ltd.	-	-	-	-	4,964	4,964	-	-	4,964/ 1.72	4,964/ 1.72					-	-	-	-	4,964/ 1.72	4,964/ 1.72	None
	Chairman of the Board	De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh	-	-	-	-	-	-	35	35	35/ 0.01	35/ 0.01	12,766	12,766	0	0	0	0	0	0	12,801/ 4.44	12,801/ 4.44	None
	Director	De-Jet Investment Co., Ltd. Representative: Ivan Liu	-	-	-	-	-	-	37	37	37/ 0.01	37/ 0.01	10,085	10,085	108	108	340	0	340	0	10,570/ 3.66	10,570/ 3.66	None
	Director	De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh	-	-	-	-	-	-	15	15	15/ 0.01	15/ 0.01	-	-	-	-	-	-	-	-	15/ 0.01	15/ 0.01	None
	Director	De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang	-	-	-	-	-	-	40	40	40/ 0.01	40/ 0.01					-	-	-	-	40/ 0.01	40/ 0..01	None
	Director	De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen	-	-	-	-	-	-	40	40	40/ 0.01	40/ 0.01					-	-	-	-	40/ 0.01	40/ 0.01	None
	Director	De-Jet Investment Co., Ltd. Representative: Li-Li Hsu (Note 1)	-	-	-	-	-	-	-	-	-	-					-	-	-	-	-	-	None
Independent Director	Independent Director	Sen Jan	-	-	-	-	709	709	42	42	751/ 0.26	751/ 0.26	-	-	-	-	-	-	-	-	751/ 0.26	751/ 0.26	None
	Independent Director	Yen-Hui Ko	-	-	-	-	709	709	40	40	749/ 0.26	749/ 0.26	-	-	-	-	-	-	-	-	749/ 0.26	749/ 0.26	None
	Independent Director	Wei-Chang Li	-	-	-	-	709	709	40	40	749/ 0.26	749/ 0.26	-	-	-	-	-	-	-	-	749/ 0.26	749/ 0.26	None
	Independent Director	Chung-Chi Chou	-	-	-	-	709	709	34	34	743/ 0.26	743/ 0.26	-	-	-	-	-	-	-	-	743/ 0.26	743/ 0.26	None

1. Please describe the remuneration payment policies, systems, standards, and structure for independent directors, and explain the correlation between remuneration amounts and factors such as responsibilities undertaken, risks assumed, and time invested: The remuneration policy for directors is set forth in the Company's Articles of Incorporation and approved by the shareholders' meeting, while the remuneration for the General Manager and Deputy General Manager is based on performance and the Company's salary system.

2. Except as disclosed in the above table, the remuneration received by the directors of the Company for services rendered in the most recent fiscal year (such as acting as consultants to non-employees of the parent company/all companies in the financial statements/invested business, etc.): None.

Note 1: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders’ meeting held on June 25, 2025.

(II) Remuneration for the General Manager and Deputy General Managers (disclosed by individual names and remuneration methods)

December 31, 2025 Unit: NT$ thousand

Title	Name	Salary (A)		Retirement Pension (B)		Bonus and Special Allowances		Employee compensation amount(D)				A, B, C and D, as well as the total amount and the proportion to the net profit after tax (%)		Remuneration received from a reinvested business other than the Company's subsidiary or from the parent company
		The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company		All companies included in the financial report		The Company	All companies included in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
CEO	Chia-Wen Yeh	5,957	5,957	0	0	6,809	6,809	0	0	0	0	12,766/ 4.42	12,766/ 4.42	None
President	Ivan Liu	3,812	3,812	108	108	6,273	6,273	340	0	340	0	10,533/ 3.65	10,533/ 3.65	None
Vice President	Jason Lin (Note 1)	1,410	1,410	56	56	605	605	0	0	0	0	2,071/ 0.72	2,071/ 0.72	None

Note 1: Discharged from office on July 3, 2025; resigned on July 28, 2025.

(III) Remuneration of the top five highest-paid executives of listed companies

December 31, 2025 Unit: NT$ thousand

Title	Name	Salary (A)		Retirement Pension (B)		Bonuses and special allowances (C)		Employee compensation amount(D)				A, B, C and D and their proportion to net income after tax (%)		Remuneration received from a reinvested business other than the Company's subsidiary or from the parent company
		The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company		All companies included in the financial report		The Company	All companies included in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
CEO	Chia-Wen Yeh	5,957	5,957	0	0	6,809	6,809	0	0	0	0	12,766/ 4.42	12,766/ 4.42	None
President	Ivan Liu	3,812	3,812	108	108	6,273	6,273	340	0	340	0	10,533/ 3.65	10,533/ 3.65	None
Senior Assistant Vice President	Deng-Chia Ko	1,733	1,733	108	108	685	685	0	0	0	0	2,526/ 0.88	2,526/ 0.88	None
Senior Assistant Vice President	Ming-Che Yu	1,541	1,541	106	106	823	823	0	0	0	0	2,470/ 0.86	2.470/ 0.86	None
Senior Assistant Vice President	Ching-Hsien Chen	1,624	1,624	106	106	608	608	0	0	0	0	2,338/ 0.81	2,338/ 0.81	None

(IV) Name of the manager who distributes employee remuneration and the situation of the distribution

Dec. 31, 2025

	Title	Name	Stock amount	Cash amount	Total	Total to net income after tax (%)
Managerial Officers	President	Ivan Liu	-	600	600	0.21%
	Vice President	Jason Lin (Note 1)				
	Senior Assistant Vice President	Mei-Hui Lin (Note 2)				
	Senior Assistant Vice President	Deng-Chia Ko				
	Senior Assistant Vice President	Ching-Hsien Chen				
	Senior Assistant Vice President	Ming-Che Yu				
	Assistant Vice President	Wan-Yu Cho				
	Assistant Vice President	Po-Heng Liu				
	Assistant Vice President	Chung-Chiu Hsieh (Note 3)				
	Assistant Vice President	Shu-Ling Lin (Note 4)				
	Assistant Vice President	Bo-Jen Liao				
	Assistant Vice President	Sheng-Hung Wu				
	Assistant Vice President	Yu-Lun Lin				

Note 1: Discharged from office on July 3, 2025; resigned on July 28, 2025.
Note 2: Resigned on March 31, 2025.
Note 3: Resigned on July 25, 2025.
Note 4: Newly appointed on August 1, 2025.

(V) Analysis of the total remuneration paid to Directors, General Manager, and Deputy General Manager of the Company and all consolidated subsidiaries in the past two years as a percentage to the parent company only or individual financial report’s net income after tax. This analysis should include an explanation of the remuneration policy, standards, and composition, the procedure for setting remuneration, and the correlation with operational performance and future risks.

Title	2025 Total compensation paid to the Company's directors, general manager and vice president as a percentage of net income after tax for the Company and all companies in the consolidated financial statements.	2024 Total compensation paid to the Company's directors, general manager and vice president as a percentage of net income after tax for the Company and all companies in the consolidated financial statements.
Director	11.61%	8.47%
President and Vice President(s)		

1. Remuneration policies: The remuneration policy for directors is set forth in the Company's Articles of Incorporation and approved by the shareholders' meeting, while the remuneration for the General Manager and Deputy General Manager is based on performance and the Company's salary system.
2. Policy on linking remuneration for senior managers to ESG-related performance evaluations: The remuneration of GMI Technology’s directors is determined in accordance with the Company’s Articles of Incorporation, considering business performance and the directors’ contribution to the Company’s results. The remuneration of senior management is reviewed by the Remuneration Committee and approved by the Board of Directors. Performance evaluation results are incorporated into the remuneration assessment. The retirement benefit system is the same for general employees and is handled in accordance with legal requirements. For information on the remuneration, bonuses, severance pay, and pensions of directors and managers, please refer to the Company’s 2025 Annual Report.
   In addition to financial indicators, the payment principles and calculation methods for performance evaluations of senior management are based on ESG performance indicators and weightings established annually according to sustainable development strategies, annual operational priorities, and scopes of responsibilities (ESG indicators accounted for an average of approximately 22% of the overall performance evaluation in 2025), and variable remuneration is calculated based on the evaluation results. Relevant indicator items include the promotion of digitalization and paperless operations, customer satisfaction, customer complaint management, and the implementation of a GHG inventory system. In the future, additional ESG indicators, such as talent retention rates, energy conservation, and carbon reduction, will continue to be incorporated to strengthen sustainable governance.
   The retirement benefit system is the same for general employees and is handled in accordance with legal requirements. For information on the remuneration, bonuses, severance pay, and pensions of directors and managers, please refer to the Company’s 2025 Annual Report.

III. State of the Company's implementation of corporate governance:

(I) Information on the operation of the Board of Directors:

The 12th Term Board of Directors of the Company was re-elected at the shareholders' meeting on June 25, 2025. The Board of Directors is responsible for setting and monitoring the Company's long-, medium- and short-term operational goals and improving operational performance, providing strategic guidance to the management team and supervising the Company's compliance with various laws and regulations to ensure the rights and interests of shareholders and stakeholders.

1. The Board of Directors met 8 times in 2025 (A), and the attendance of directors was as follows:

Title	Name	Actual number of attendance (B)	Number of Attendance by proxy	Actual attendance rate (%) [B/A]	Remark
Chairman of the Board	De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh	7	1	87.5%	
Director	De-Jet Investment Co., Ltd. Representative: Ivan Liu	8	0	100%	
Director	De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh	3	1	75%	
Director	De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang	8	0	100%	
Director	De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen	8	0	100%	
Director	De-Jet Investment Co., Ltd. Representative: Li-Li Hsu	0	4	0%	Discharged from office upon the re-election of directors at the shareholders' meeting held on June 25, 2025.
Independent Director	Sen Jan	8	0	100%	
Independent Director	Yen-Hui Ko	7	1	87.5%	
Independent Director	Wei-Chang Li	7	1	87.5%	
Independent Director	Chung-Chi Chou	8	0	100%	

2. Other matters to be recorded:

If any of the following circumstances occur in the operation of the Board of Directors, the date and session of the Board of Directors meeting, the content of the motions, the opinions of all independent directors, and the Company's handling of the independent directors' opinions shall be specified:

(1) Matters set forth in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee and is therefore not subject to the provisions of Article 14-3 of the Securities and Exchange Act. For related information, please refer to the operation of the Audit Committee.

(2) Apart from the matters described above, other resolutions adopted by the Board of Directors for which independent directors expressed opposition or reservations and which were recorded or stated in writing: No such situation.

(3) The recusal of a director from a motion with a potential conflict of interest shall be described with the name of the director, the content of the motion, the reasons for the recusal, and participation in voting:

(I) The 22nd meeting of the 11th Board of Directors (2025/4/17)

Motion: The Company proposes to purchase and sell equipment with related parties.

Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh and Director Li-Li Hsu.

Reason for conflict of interest and participation in voting: As the content of the motion involved the directors' own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

(II) The 23rd meeting of the 11th Board of Directors (2025/5/09)

① Motion: The Company proposes to sell 127 H200 servers to GMI USA Corporation.

Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh.

Reason for conflict of interest and participation in voting: As the content of the motion involved the directors' own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

② Motion: Amendment to the project budget for the Company's lease of 127 H200 servers.

Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh and Director Li-Li Hsu.

Reason for conflict of interest and participation in voting: As the content of the motion involved the directors' own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

③ Motion: Proposal for changes to the transaction terms of the Company’s lease of 127 H200 servers.
Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh and Director Li-Li Hsu.
Reason for conflict of interest and participation in voting: As the content of the motion involved the directors’ own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

④ Motion: Nomination of candidates for directors (including independent directors) to be elected in 2025.
Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh.
Reason for conflict of interest and participation in voting: As the content of the motion involved the directors’ own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

⑤ Motion: Proposal to lift the non-competition restrictions on the Company’s directors.
Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh.
Reason for conflict of interest and participation in voting: As the content of the motion involved the directors’ own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

(III) The 3rd meeting of the 12th Board of Directors (2025/4/20)

① Motion: The Company proposes to sell 127 H200 servers to its U.S. subsidiary.
Director abstaining due to conflict of interest: Director Ivan Liu. 21 22 23 24 25 26
Reason for conflict of interest and participation in voting: As the content of the motion involved the directors’ own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

② Motion: Following the sale of 127 H200 servers to the Company’s U.S. subsidiary, the Company proposes to change the lessee for these 127 H200 servers.
Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh, Director Ivan Liu, Director Kuo-Chang Wang, Director Che-Sheng Shen, and Director Po-Chun Yeh.
Reason for conflict of interest and participation in voting: As the content of the motion involved the directors’ own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining

attending directors approved the motion as proposed.

③ Motion: The Company plans to dispose of 31 H100 servers located in the data center of Chief Telecom Inc.

Directors abstaining due to conflict of interest: Chairman Chia-Wen Yeh, Director Ivan Liu, Director Kuo-Chang Wang, Director Che-Sheng Shen, and Director Po-Chun Yeh.

Reason for conflict of interest and participation in voting: As the content of the motion involved the directors' own interests, they abstained from discussion and voting due to the conflict of interest, and the remaining attending directors approved the motion as proposed.

(4) Listed companies should disclose information on the periodicity and duration, scope, manner and content of the evaluation of the self- (or peer) evaluation by the board of directors:

Nature	Cycle of evaluation	Period of evaluation	Scope of evaluation	Evaluation method	Content of evaluation	Assessment Result
Board of Directors	Once a year	2025.1.1 - 2025.12.31	Board of Directors	Internal self-evaluation by the Board of Directors	1. Participation in the operation of the Company 2. Improvement of the quality of board decisions 3. Composition and structure of the board of directors 4. Selection and continuing education of directors 5. Internal Control	94.2 (out of 100) / Good , which is sufficient to demonstrate the results of enhancing the effectiveness of the Board of Directors.
			individual directors	self-evaluation by board members	1. Mastery of the Company's objectives and tasks 2. Directors' awareness of their responsibilities 3. Participation in the operation of the Company 4. Internal relationship management and communication 5. Professionalism and continuing education of directors 6. Internal Control	97.7 (out of 100) / Good , which is sufficient to demonstrate the results of enhancing the effectiveness of the Board of Directors.
Audit Committee	Once a year	2025.1.1 - 2025.12.31	Audit Committee	Internal self-evaluation of Audit Committee	1. Participation in the operation of the Company 2. Awareness of the Audit Committee's responsibilities 3. Improving the quality of the Audit Committee's decision making 4. Composition and selection of audit committee members 5. Internal Control	96.4 (out of 100) / Good , which is sufficient to demonstrate the results of enhancing the effectiveness of the Audit Committee.

Remuneration Committee	Once a year	2025.1.1 - 2025.12.31	Remuneration Committee	Internal self-evaluation of Remuneration Committee	1. Participation in the operation of the Company 2. Understanding the responsibilities of the Remuneration Committee 3. Enhance the decision-making quality of the Remuneration Committee 4. Composition of the Remuneration Committee and the appointment of members 5. Internal Control	99.09 / Good, which is sufficient to demonstrate the results of enhancing the effectiveness of the Remuneration Committee.

(5) Evaluation of the objectives and implementation status for strengthening the functions of the Board of Directors during the current year and the most recent year:

① The Company completed the performance evaluation of the Board of Directors and functional committees (Audit Committee and Remuneration Committee) for 2025 in 2026 and separately reported the evaluation results to the Audit Committee, Remuneration Committee, and Board of Directors in order to implement corporate governance and strengthen the operational effectiveness of the Board of Directors. The performance evaluation results were reported to the Board of Directors on 9 March 2026 to implement corporate governance and enhance the operational efficiency of the Board of Directors.

② In 2020, the Company adopted the “Performance Evaluation Method for the Board of Directors and Functional Committees” pursuant to a resolution of the Board of Directors. It engages an external professional independent institutions or external teams of experts to conduct Board of Directors performance evaluations at least once every three years. In November 2025, the Company engaged the Taiwan Investor Relations Institute to conduct a Board of Directors performance evaluation (covering the period from November 1, 2024 to October 31, 2025). The executive committee members of the institution have no business dealings with the Company and maintain their independence. The evaluation was conducted through questionnaires and on-site visits across five major dimensions, namely: the composition and professional development of the Board of Directors, decision-making quality, operational effectiveness, internal control and risk management, and participation in corporate social responsibility. The Board effectiveness evaluation report was issued on November 14, 2025, and was submitted to the Board of Directors on March 9, 2026. A summary of the relevant evaluation results is as follows:

I. Overall conclusion of the evaluation report: The Board of Directors possesses diversified professional expertise and a sound structure, with well-established operating mechanisms. The Board of Directors and functional committees operate effectively, and the independent directors actively participate in supervision and maintain communication with the chief internal auditor. The Sustainable

Development Committee operates in a mature manner and regularly reports to the Board of Directors, with the overall decision-making and supervisory effectiveness of the Board of Directors performing well.

II. Recommendations and measures proposed to be adopted by the Company: It is recommended that one-third of the director seats in the next term be allocated by gender. The current Board of Directors consists of 5 directors and 4 independent directors, comprising 8 male directors and 1 female director. Although directors of either gender in the Company have not yet reached one-third of the total number of directors, the Company will actively recruit female professionals with extensive industry experience as director candidates in the future. The Company aims to gradually increase the proportion of female directors in order to continuously enhance corporate governance and comply with the governance requirements regarding gender diversity.

(II) Operations of the Audit Committee:

1. The Audit Committee of the Company is composed entirely of independent directors. The 3rd term consists of 4 members, with Jan Sen serving as convener and chairman. In order to further establish a sound corporate governance system, strengthen audit supervision functions, and enhance management functions, please refer to pages 8 to 10 of the annual report for the qualifications and experience of the Audit Committee members.
2. The annual work priorities and primary responsibilities of the Audit Committee are mainly aimed at supervising the following matters:
   (1) Fair presentation of the Company's financial statements.
   (2) The selection (dismissal) and independence and performance of the certified public accountants.
   (3) The effective implementation of the Company's internal control system.
   (4) The Company's compliance with the relevant laws and regulations.
   (5) The control of the Company's existing or potential risks.
3. The Audit Committee held 8 meetings in 2025 (A), and the attendance of independent directors was as follows:

Title	Name	Actual attendance (B)	Number of Attendance by proxy	Attendance rate (%) [B/A]	Remark
Independent Director	Sen Jan	8	0	100%	
Independent Director	Yen-Hui Ko	7	1	87.5%	

Independent Director	Wei-Chang Li	7	1	87.5%	
Independent Director	Chung-Chi Chou	8	0	100%	

4. Other matters to be recorded:

If any of the following circumstances occur in the operation of the Audit Committee, the date and session of the Audit Committee meeting, the content of the motions, the content of any opposition opinions, reservations, or significant recommendations raised by independent directors, the resolution results of the Audit Committee, and the Company’s handling of the Audit Committee’s opinions shall be specified:

(1) Matters listed in Article 14-5 of the Securities and Exchange Act.

Date of the Audit Committee	Contents of the Motion and Corresponding Resolution	Audit Committee's Opinions	The Company's handling of the Audit Committee's opinion
17th Meeting of the 2nd Term 2025/1/21	Contents of the motion: 1. The Company's "Statement on the Effective Design and Execution of the Internal Control System for the Procedures for the Acquisition or Disposal of Assets" of the Company for 2024. 2. Proposal for the project review report on the internal control system for the "Acquisition or Disposal of Assets" for 2024. 3. Establishment of the new "Regulations Governing Financial and Business Operations Between Related Parties" in accordance with updates to competent authority regulations. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable
18th Meeting of the 2nd Term 2025/3/11	Contents of the motion: 1. Proposal for the Company's 2024 final accounts. 2. The Company's annual purchase amount from related parties is expected to exceed 20% of the Company's most recent consolidated total assets or net consolidated operating revenue for the most recent year. 3. Proposal to amend certain provisions of the Company's Articles of Incorporation. 4. Proposal for the Company to establish a U.S. subsidiary. 5. Change of certified public accountants in accordance with the internal duty rotation adjustment of the CPA firm. 6. Proposal for the appointment of CPAs for 2025 and the evaluation of their independence and competence. 7. Proposal for the Company to purchase and sell equipment with related parties. 8. Re-election of directors of the Company. 9. Proposal to release the non-compete restrictions on newly appointed directors. 10. Approved the "Assessment of the Effectiveness of Internal Control System" and "Statement of Internal Control System" for 2024. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable

19th Meeting 2nd Term 2025/4/17	Contents of the motion: 1. Proposal to amend certain provisions of the Company's Articles of Incorporation. 2. Proposal for the Company to change its spokesperson and appoint an additional acting spokesperson. 3. Proposal for the Company to purchase and sell equipment with related parties. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable
20th Meeting of the 2nd Term 2025/5/9	Contents of the motion: 1. Proposal for the distribution of the Company's 2024 earnings. 2. Proposal for the Company's consolidated financial statements for Q1 2025. 3. Proposal for the Company to make a reinvestment in the newly established GMI India. 4. The Company proposes to sell 127 H200 servers to GMI USA Corporation. 5. Amendment to the project budget for the Company's lease of 127 H200 servers. 6. Proposal for changes to the transaction terms of the Company's lease of 127 H200 servers. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable
1st Meeting of the 3rd Term 2025/7/3	Contents of the motion: 1. Proposal for the Company to conduct a cash capital increase through the issuance of new shares in 2025. 2. Proposal to change the Company's financial manager, accounting manager, and acting spokesperson. 3. Proposal to change the Company's chief internal auditor. 4. Proposal to change the Company's corporate governance officer. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable
3rd Term 2nd Meeting 2025/8/7	Contents of the motion: 1. Proposal for the Company's consolidated financial statements for Q2 2025. 2. Adoption of the Company's "Rules Governing Employee Subscription of Shares for Cash Capital Increase." 3. Proposal to amend the Company's "Domestic First Unsecured Convertible Corporate Bonds Issuance and Conversion Regulations." 4. Proposal for the Company to make a reinvestment in the newly established Indian subsidiary. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable

The 3rd meeting of the 3rd Term 2025/10/20	Contents of the motion: 1. The Company proposes to sell 127 H200 servers to its U.S. subsidiary. 2. Following the sale of 127 H200 servers to the Company’s U.S. subsidiary, the Company proposes to change the lessee for these 127 H200 servers. 3. The Company plans to dispose of 31 H100 servers located in the data center of Chief Telecom Inc. 4. Proposal to determine the capital increase record date for the issuance of new shares in Q3 2025 in connection with the Company’s first domestic unsecured convertible bonds. 5. Proposal for the Company to establish a Hong Kong subsidiary. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable
4th Meeting of the 3rd Term 2025/11/10	Contents of the motion: 1. Proposal for the Company’s consolidated financial statements for Q3 2025. 2. Revision of the Company’s personnel management regulations to add the scope of the Company’s “entry-level employees” in compliance with Article 14, Paragraph 6 of the Securities and Exchange Act. 3. The Company’s “Audit Plan” for 2026 has been completed. Resolution: All Audit Committee members present agreed to approve the resolution as proposed.	No dissenting or unqualified opinions	Not Applicable

(2) Other than the foregoing, resolutions not approved by the Audit Committee and approved by two-thirds or more of all directors: None.

(3) The recusal of a director from a motion with potential conflict of interest shall be described with the name of the director, the content of the motion, the reasons for the recusal, and participation in voting: None.

(4) Communication between the independent directors and the internal auditors and the attesting CPAs (including the material issues, methods and results of communication regarding the Company's financial and business conditions):

(I) Communication with internal auditors:

Date	Communication items	Opinions of Independent Director	Handling of the opinions of independent directors
2025.11.10 Internal audit project report meeting	1. Explanation of deficiencies in audits in the last three years. 2. The key points and results of the audit from January to October 2025. 3. Explanation of the Audit Focus Plan for 2026.	1. After discussion and communication, the independent directors have no opinion. 2. After discussion and communication, the independent directors have no opinion. 3. After discussion and communication, the independent directors have no opinion.	None.

(II) Communication with the CPAs:

Date	Communication items	Communication results	Remark
2025.11.10 Discussion between independent directors and CPAs	1. Independence. 2. Responsibilities of reviewers for reviewing the interim financial report. 3. Scope of review. 4. Review findings. 5. Annual audit communication matters - key audit matters.	No opinions at this meeting.	None.

(III) Operation of the Company's Sustainable Development Committee:

1. The Company's Sustainable Development Committee is a functional committee under the Board of Directors. On November 8, 2022, the Board of Directors resolved to appoint three independent directors (Yen-Hui Ko, Jan Sen, and Ming-Chieh Lin) to form the first Sustainable Development Committee. The current committee consists of four members. Pursuant to a board resolution dated July 3, 2025, four independent directors, namely Yen-Hui Ko, Sen Jan, Wei-Chang Li, and Chung-Chi Chou, were appointed to form the second Sustainable Development Committee, with independent director Yen-Hui Ko serving as the convener and chairperson. Please refer to pages 8 to 10 of the annual report for the qualifications and experience of the Sustainable Development Committee members.

Title	Name	Expertise
Independent Director (Convener)	Yen-Hui Ko	Corporate governance, financial accounting
Independent Director	Sen Jan	Industry knowledge, business management
Independent Director	Wei-Chang Li	Corporate governance, business administration
Independent Director	Chung-Chi Chou	Corporate governance, industry knowledge

2. The Company's Sustainable Development Committee is responsible for the following:

(1) Propose a sustainability mission or vision and formulate sustainability policies, systems, or related management approaches.

(2) Integrate sustainability into the Company’s operations and development direction, and approve specific implementation plans.

(3) Ensure the timeliness and accuracy of sustainability-related disclosures.

(4) Other matters assigned by resolution of the Board of Directors.

The term of office for the current term of the Sustainable Development Committee is from July 3, 2025 to June 24, 2028. As of 2025, two meetings have been held. The attendance of members is as follows:

Title	Name	Actual attendance	Number of Attendance by proxy	Attendance rate (%)
Independent Director	Yen-Hui Ko	2	0	100%
Independent Director	Sen Jan	2	0	100%
Independent Director	Wei-Chang Li	2	0	100%
Independent Director	Chung-Chi Chou	2	0	100%

Other matters to be recorded:

1. The Sustainable Development Committee convened its 1st meeting of the 2nd term on August 7, 2025, during which the convener was re-elected, and Committee Member Yen-Hui Ko was unanimously elected by all attending committee members to continue serving as the convener.
2. The Sustainable Development Committee convened its 2nd meeting of the 2nd term on March 9, 2026, during which the implementation status of sustainable development in 2025 was reported to the Sustainable Development Committee members.

(IV) The state of the Company's implementation of corporate governance, any variance from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reason for any such variance.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
I. Has the Company established and disclosed the Corporate Governance Best Practice Principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies?	V		The Code of Corporate Governance Practices was approved by the Board of Directors on March 26, 2020, and is available on the Market Observation Post System and the Company's website http://www.gmitec.com for download.	There is no material difference.
II. Shareholding structure and shareholders' rights (I) Has the Company established internal procedures to handle shareholders' proposals, questions, disputes and litigation matters, and implemented them in accordance with the procedures?	V		In addition, the Company has set up a spokesperson, a proxy spokesperson and a stockholder affairs unit to handle shareholders' proposals and share-related matters through its agent. In addition, a stakeholder zone and a shareholder contact window have been set up on the Company's website for shareholders/investors to make suggestions or ask questions.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
(II) Does the Company have a list of the major shareholders and ultimate controllers of the major shareholders who actually control the company?	V		The Company has a shareholder's register provided by the stock affairs agent and has dedicated staff to compile a list of past shareholders, to keep track of major shareholders and their ultimate controllers, and to monitor changes in shareholdings.	There is no material difference.
(III) Has the Company established and implemhttps://mops.twse.com.twented a risk control and firewall mechanism with its affiliates?	V		The Company has established the "Regulations Governing the Supervision of Subsidiaries" and the "Regulations Governing the Intercompany Financial Operations of Affiliated Companies" in its internal control system in accordance with the law, and has clearly delineated the authority and responsibility for the management of each company's personnel and property.	There is no material difference.
(IV) Has the Company established internal regulations to prohibit insiders from trading marketable securities using undisclosed information in the market?			The Company has established regulations such as "Regulations on the Prevention of Insider Trading" and "Procedures for Handling Material Internal Information", and the relevant personnel are not allowed to use the non-public information they know to engage in insider trading or disclose it to others in order to prevent others from using the non-public information to engage in insider trading. In addition, on August 9, 2022, the Board of Directors approved an amendment to the "Regulations on the Prevention of Insider Trading" to prohibit directors from trading in the Company's shares during the closed book period of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of the quarterly financial report.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
III. Composition and Responsibilities of the Board of Directors (I) Has the Board of Directors formulated diversity policies, specific management objectives and implemented them?	V		The diversity policy and implementation of the Board of Directors are as follows. 1. The Company has formulated a policy on diversity of board structure in the "Corporate Governance Best Practice Principles", which includes the following two major aspects: (1) Basic criteria and values: gender, age, nationality and culture, etc. (2) Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc. 2. The Board of Directors as a whole should possess the following competencies. (1) Operational judgment capability. (2) Accounting and financial analysis capability. (3) Management capability. (4) Crisis management capability. (5) Knowledge of industry. (6) International market perspective. (7) Leadership capability. (8) Decision-making capability. 3. The Company completed a full re-election at the annual general shareholders' meeting held on June 25, 2025. The current Board of Directors consists of nine directors, including four independent directors, one female director, and one	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
			(see below)	

director with employee status, representing 44%, 11%, and 11% of all Board members, respectively.

The specific management objectives of the Board's composition diversity policy and their achievement are as follows:

Diversity management objectives	Status of achievement
Four Independent Director	Achieved
1 female Director	Achieved
Adequate diversity of expertise and skills and professional background	Achieved

4. Implementation status of the policy on the diversification of Board of Directors are as follows:

(1) Basic Conditions and Values:

Name	Title	Nationality	Gender and	Concurrently an employee of the Company	Age Distribution					Term of office of independent directors		
					31 to 40	41 to 50	51 to 60	61 to 70	71 to 80	Less than 3 years	3 to 9 years	9 years or more
Corporate Representative of Dejie Investment Co., Ltd.: Chia-Wen Yeh	Chairman	Taiwan (R.O.C.)	Male						✓	Not applicable		
Corporate Representative of Dejie Investment Co., Ltd.: Yen-Hui Liu	Director	Taiwan (R.O.C.)	Male	✓				✓				

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	

Corporate Representative of Dejie Investment Co., Ltd.: Po-Chun Yeh	Director	Taiwan (R.O.C.)	Female		✓							
Corporate Representative of Dejie Investment Co., Ltd.: Kuo-Chang Wang	Director	Taiwan (R.O.C.)	Male					✓				
Corporate Representative of Dejie Investment Co., Ltd.: Che-Sheng Shen	Director	Taiwan (R.O.C.)	Male				✓					
Sen Jan	Independent Director	Taiwan (R.O.C.)	Male				✓					✓
Yen-Hui Ko	Independent Director	Taiwan (R.O.C.)	Male					✓			✓	
Wei-Chang Li	Independent Director	Taiwan (R.O.C.)	Male				✓			✓		
Chung-Chi Chou	Independent Director	Taiwan (R.O.C.)	Male						✓	✓		

(2) Professional Background, Expertise and Skills:

Name	Title	Professional Background			Professional Knowledge and Skills							
		Accounting	Industry	Finance	Business judgment	Accounting and finance	Management Administration	Crisis Management.	Knowledge of Industry	International market perspective	Leadership skills	Decision-making ability

<table>
<tr><th rowspan="2">Evaluation Items</th><th colspan="3">Operation</th><th rowspan="2">Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh</td><td>Chairman of the Board</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>De-Jet Investment Co., Ltd. Representative: Ivan Liu</td><td>Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh</td><td>Director</td><td></td><td>✓</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang</td><td>Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen</td><td>Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Sen Jan</td><td>Independent Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Yen-Hui Ko</td><td>Independent Director</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Wei-Chang Li</td><td>Independent Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Chung-Chi Chou</td><td>Independent Director</td><td></td><td>✓</td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
</table>
</td><td></td></tr>
<tr><td>(II) Has the Company voluntarily established various functional</td><td>V</td><td></td><td>The Company has established a Sustainable Development Committee subordinate to the Remuneration Committee in accordance with the law. This decision was made by the Board of Directors on November 8, 2022. The Sustainable</td><td>There is no material difference.</td></tr>
</table>

Evaluation Items		Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
		Yes	No	Summary Description	
	committees other than the Compensation and Audit Committee in accordance with the law?			Development Committee is composed of three independent directors, with Yen-Hui Ko serving as the convener and chairman.	
(III)	Has the Company established a method for evaluating the performance of the Board of Directors and the method of evaluation, and conducts performance evaluation annually and regularly, and reports the results of performance evaluation to the Board of Directors and uses them as a reference for individual directors' salary compensation and nomination for reappointment?	V		The Company has established the "Performance Evaluation Method for the Board of Directors and Functional Committees", which may encompass the overall performance evaluation of the Board of Directors, individual directors, and functional committees. The Company has duly completed the performance evaluation of the Board of Directors, the Audit Committee and the Remuneration Committee for the period from January 1 to December 31, 2025, and will use the results as a reference for the future selection or nomination of directors and the remuneration of individual directors. The Board of Directors amended the Method in November 2022. According to the Method, the Board of Directors appoints external professional independent institutions or external expertise to evaluate the performance of the Board of Directors at least once every three years, in order to exert the self-motivation of the Board of Directors and improve the functioning of the Board of Directors. . In 2025, the Company commissioned the Taiwan Corporate Governance Association to conduct an evaluation of the performance of the Board of Directors from November 1, 2024 to October 31, 2025. The said association and its executive experts had no business dealings with the Company. The results of the evaluation were issued on November 14, 2025, and the Company	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
			reported the results to the Board of Directors on May 9, 2026 and sought improvements.	
(IV) Does the Company regularly evaluate the independence of the attesting CPAs?	V		The Company's Audit Committee periodically evaluates the independence and suitability of the attesting CPAs to which they belong. In addition to requesting the CPAs to provide a "Statement of Independence" and "Audit Quality Indicators (AQIs)", the Company's Audit Committee also evaluates them based on the standards of auditor independence and 13 AQIs. After confirming that the CPAs have no financial interest or business relationship with the Company other than the fees for financial and tax audit cases, and that the CPAs' family members do not violate the independence requirements, and referring to the AQI indicators, we confirmed that the accountants and the firm are better than the industry average in terms of professional support and engagement quality control review (EQCR), and we have also adopted a digital audit platform and developed audit analysis tools and software to improve audit quality. The results of the latest annual evaluation have been discussed and approved by the Audit Committee on March 9, 2026, and were presented to the Board of Directors on the same day for approval of the evaluation of the independence and appropriateness of the CPAs.	There is no material difference.

Item	Evaluation indicators	Yes	No
1	As of the latest audit, no CPAs have been changed in 7 years.	V	
2	No significant property interests with the principal.	V	
3	Avoid any inappropriate relationship with the commissioning party.	V	
4	CPAs should ensure the integrity, impartiality and independence of their associates.	V	

<table>
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<tr><td></td><td></td><td></td><td><table>
<tr><td>5</td><td>No audit can be conducted on organizations where the CPA had previously been employed within the past two years.</td><td>V</td><td></td></tr>
<tr><td>6</td><td>The name of the attesting CPA shall not be used by others.</td><td>V</td><td></td></tr>
<tr><td>7</td><td>The attesting CPA does not own shares of the Company or its affiliated companies.</td><td>V</td><td></td></tr>
<tr><td>8</td><td>The attesting CPA does not have any monetary borrowing with the Company's affiliates.</td><td>V</td><td></td></tr>
<tr><td>9</td><td>The attesting CPA has no joint investment or benefit-sharing relationship with the Company or its affiliates.</td><td>V</td><td></td></tr>
<tr><td>10</td><td>The attesting CPA is not engaged in regular work and does not receive a fixed salary from the Company or its affiliates.</td><td>V</td><td></td></tr>
<tr><td>11</td><td>The attesting CPA is not involved in the management function or decision-making function of the Company or its affiliates.</td><td>V</td><td></td></tr>
<tr><td>12</td><td>The attesting CPA does not engage in any other business that may compromise his or her independence.</td><td>V</td><td></td></tr>
<tr><td>13</td><td>The attesting CPA is not related to the Company's management by marriage, blood, or within the second degree of kinship.</td><td>V</td><td></td></tr>
<tr><td>14</td><td>The attesting CPA does not receive any commission in connection with the business.</td><td>V</td><td></td></tr>
<tr><td>15</td><td>Up to now, no disciplinary action has been taken or the principle of independence has been compromised.</td><td>V</td><td></td></tr>
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<tr><td>IV. Does the Company have a suitable and appropriate number of qualified corporate governance personnel and designate a corporate governance officer to be responsible for corporate governance related matters (including but not limited to providing information</td><td>V</td><td></td><td>To implement corporate governance, protect shareholders’ rights and interests, and strengthen the functions of the Board of Directors, the Company adopted a board resolution on August 9, 2022 appointing Mr. Jason Lin, Vice President of Finance, as the corporate governance officer.
In addition, the Company adopted a board resolution on July 3, 2025 approving the change of the corporate governance officer, with Mr. Ching-Hsien Chen, Senior Assistant Vice President of Finance, appointed as the Company’s corporate governance officer.
The terms of reference of the Chief Corporate Governance Officer are as follows:</td><td>There is no material difference.</td></tr>
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<tr><td>necessary for directors and supervisors to perform their business, assisting directors and supervisors to comply with laws and regulations, conducting board meetings and shareholders' meetings in accordance with the law, and preparing minutes of board meetings and shareholders' meetings, etc.)?</td><td></td><td></td><td>I. Conduct meetings of the board of directors and shareholders' meetings in accordance with the law.
II. Prepare minutes of board meetings and shareholders' meetings.
III. Assist directors and independent directors in their appointment and continuing education.
IV. Provide information necessary for directors and the functional committees to carry out their business.
V. Assist directors and functional committees in complying with laws and regulations.
VI. Report to the Board of Directors on whether the qualification of independent directors complies with relevant laws and regulations at the time of nomination, election, and term of office.
VII. Handle matters regarding the changes of directors.
VIII. Other matters in accordance with the Company's articles of incorporation or contracts.
The training situation for corporate governance managers in 2025 are as follows, totaling 9 hours:
<table><tr><th>Training Date</th><th>Organizer</th><th>Course Title</th><th>Training Hours</th></tr><tr><td>2025.11.30</td><td>The Institute of Internal Auditors-Chinese Taiwan</td><td>Audit Ethics and Professional Judgment in the AI Era: Technology Risks, Ethical Dilemmas, and New Governance Challenges</td><td>6 hours</td></tr></table></td><td></td></tr>
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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td><table><tr><td>2025.11.21</td><td>Securities and Futures Institute</td><td>2025 Legal Compliance Seminar on Insider Equity Transaction Regulations</td><td>3 hours</td></tr></table></td><td></td></tr>
<tr><td>V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers) and set up a stakeholder area on the Company's website, and appropriately respond to important CSR issues of concern to stakeholders?</td><td>V</td><td></td><td>The Company has set up a stakeholder area on its website and provided contact information to respond appropriately to issues of concern to stakeholders, ensuring a smooth communication channel.

In 2025, communication status with stakeholders were as follows:
1. The "News Center" made 54 monthly announcements on the status of operations, legal meetings, financial reports, important resolutions of the board of directors/shareholders' meetings, and online news reports.
2. The "Market Observation Post System" announced the dividend payment, information of the legal meeting, financial report announcement, important resolutions of the board of directors/shareholders' meeting and other material information 35 times.</td><td>There is no material difference.</td></tr>
<tr><td>VI. Has the Company appointed a professional stock transfer agent ?</td><td>V</td><td></td><td>The Company has appointed the Registrar Agency Department of Capital Securities Corporation to handle stock affairs of shareholders.</td><td>There is no material difference.</td></tr>
<tr><td>VII. Information Disclosure
(I) Has the company set up a website to disclose financial</td><td>V</td><td></td><td>The Company has established a website (https://www.gmitec.com) to disclose financial, operational, and corporate governance information, and it updates this information from time to time for investors’ reference.</td><td>There is no material difference.</td></tr>
</table>

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
operations and corporate governance information?				
(II) Has the Company adopted other means of information disclosure (e.g., setting up an English website, designating a person responsible for the collection and disclosure of corporate information, implementing a spokesperson system, and placing the proceedings of corporate meetings on the Company's website)?	V		The Company has set up a trilingual website in traditional Chinese, simplified Chinese and English, and provides a dedicated email address for related businesses. The Company has also established a "Procedures for Handling Material Internal Information" and has established a good mechanism for handling and disclosing material internal information, and has implemented a spokesperson system. In addition to announcing monthly consolidated revenue, the Company holds regular corporate meetings and discloses them on the Company's website to enhance the transparency of the Company's information.	There is no material difference.
(III) Does the Company announce and report its annual financial statements within two months after the end of the fiscal year, and announce and report its first,		V	The Company announces and reports its annual financial report, first, second and third quarter financial reports, and monthly operations by the prescribed deadline.	The implementation will depend on the actual operation of the Company.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
second and third quarter financial statements and operations for each month well in advance of the prescribed deadline?				
VIII. Is there any other important information that can help understand the operation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, director and supervisor training, implementation status of risk management policies and risk measurement standards, implementation status of customer policies, and the Company's purchase of liability insurance for directors and supervisors)?	V		1. Employee rights and benefits: The Company safeguards the legal rights and benefits of employees in accordance with the Labor Standards Law. 2. Employee care: In addition to the regulations of the law, the Company has established good welfare measures, employee education and training, and a retirement system to establish a good relationship of mutual trust and dependence with employees. 3. Investor relations: The Company regularly announces various financial information. 4. Supplier relationships: The Company maintains good supply and demand relationships with its suppliers. 5. Stakeholders' rights: Stakeholders are encouraged to provide opinions and communicate with the Company in accordance to laws and regulations, and to make reference to the appropriate items in the future development of the Company's work. 6. Directors and Supervisors' Continuing Education Status: The Company's directors are required by law to pursue continuing education as listed below, and to report the circumstances of their continuing education on the Market Observation Post System.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	

Title	Name	Date of study	Organizer	Course Title	Training Hours
Corporate Director Representative	Chia-Wen Yeh	2025/11/18	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3
		2025/09/25	Taiwan Institute of Directors	Observation and Response to Global Economic and Geopolitical Risks	3
Representative of Corporate Director	Ivan Liu	2025/11/27	Securities and Futures Institute	Discussion on Green and Transition Finance Action Plans - Sustainable Development Blueprint and Directors' Responsibilities	3
		2025/07/23	Securities and Futures Institute	Corporate Governance, Principles of Fair Customer Treatment, and Financial Consumer Protection	3
Representative of Corporate Director	Po-Chun Yeh	2025/08/20	Securities and Futures Institute	Series Courses for Directors, Supervisors, and Corporate Governance Officers - Operational Strategies and Outlook for Taiwanese PMI Manufacturers in the Second Half of the Year Amid Trump's Reciprocal Tariff Measures	3
		2025/08/15	Securities and Futures Institute	Series Courses for Directors, Supervisors, and Corporate Governance Officers - Relevant Regulations and Analysis on Fraudulent Loans and Prevention of Money Laundering Through Dummy Accounts	3
Representative of Corporate Director	Wang, Guo-Chang	2025/11/18	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3
		2025/09/25	Taiwan Institute of Directors	Observation and Response to Global Economic and Geopolitical Risks	3
Representative of Corporate Director	Che-Sheng Shen	2025/11/18	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3
		2025/09/25	Taiwan Institute of Directors	Observation and Response to Global Economic and Geopolitical Risks	3
Independent Director	Sen Jan	2025/12/18	Securities and Futures Institute	How Directors and Supervisors Oversee the Company's Establishment and Implementation of a Comprehensive Risk Management System	3

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	

		2025/12/02	Securities and Futures Institute	Corporate Governance, Principles of Fair Customer Treatment, and Financial Consumer Protection	3
Independent Director	Chung-Chi Chou	2025/11/18	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3
		2025/11/17	The Greater Chinese Financial Development Association	Digital Transformation and AI Applications	3
Independent Director	Yen-Hui Ko	2025/05/16	Chinese National Association of Industry and Commerce	The Development and Business Impact of Epoch-Making AI	3
		2025/05/08	Chinese National Association of Industry and Commerce	Brand Media Management and Crisis Public Relations Handling	3
Independent Director	Wei-Chang Li	2025/11/27	Securities and Futures Institute	Discussion on Green and Transition Finance Action Plans - Sustainable Development Blueprint and Directors' Responsibilities	3
		2025/07/30	Taiwan Corporate Governance Association	Key Perspectives on Mergers and Acquisitions and Financial Due Diligence: Risks and Opportunities That Directors Need to Understand	3

7. Implementation status of risk management policies and risk measurement standards: In order to properly manage the risks and opportunities related to customer satisfaction and continuous operation of the Company, and to promote sound operations and sustainable development, a risk management policy was established and approved by the Board of Directors on August 9, 2022. This policy identifies various risk factors that the Company may face during operations and defines them for effective management. These risks include "human resource risk", "operational risk", "market risk", "information security risk", "financial risk", "compliance risk", and "climate risk". The dimensions considered in risk assessment include economic (including corporate governance), environmental, social, and others. The Company has established a risk analysis team, responsible for the implementation of matters such as monitoring, measurement and evaluation of the Company's risks, and regularly

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
			reports to the Board of Directors every year. On November 10, 2025, the Company reported the status of risk management operations to the Board of Directors. 8. Implementation of customer policies: The Company has established customer credit limit control rules and maintains good relationships with customers to generate company profits and control risks. 9. Purchase of liability insurance for directors and supervisors: The Company has purchased liability insurance for its directors and key managerial officers and reported the insurance coverage on the Market Observation Post System.	

IX. Please provide information on the results of the corporate governance assessment released by the Corporate Governance Center of the Taiwan Stock Exchange Corporation in the latest fiscal year, and propose priority areas for improvement.

Improvements made:

1. In accordance with the amendment to Article 17 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," which requires the establishment of written guidelines for transactions between the Company and its related parties and shareholders, the scope of application of the regulations has been expanded from affiliates to all related parties. The original "Regulations Governing Financial and Business Transactions between Affiliates" has been revised to "Regulations Governing Financial and Business Transactions between Related Parties".
2. The Company has implemented the ISO27001 Information Security Management System standard.
3. A sustainability report has been prepared.

Priorities for enhancement:

1. Risk management is overseen by the Audit Committee or functional committee at the board level.
2. A unit that promotes ethical corporate management.

(V) If the Company has a remuneration committee or nomination committee in place, the composition and operation status of such committee shall be disclosed:

1. Composition of the Remuneration Committee:

On December 7, 2011, the Board of Directors approved the establishment of the Remuneration Committee. On June 23, 2022, the Company re-elected and appointed Independent Director Lin, Ming-Ji, Independent Director Jan, Sen and Independent Director Ko, Yen-Hui as members of the 5th Term Remuneration Committee and elected Lin, Ming-Ji as the convener. Independent Director Wei-Chang Li was appointed on March 12, 2024. Independent Director Ming-Chieh Lin resigned on April 12, 2024, and Sen Jan was elected as the convener. Independent director Chung-Chi Chou was appointed on March 12, 2025, and was elected as the convener on August 7, 2025.

<u>Information on the members of the Remuneration Committee</u>

Conditions / Capacity	Name	Professional Qualifications and Experience	Independence	Concurrently a member of Remuneration Committee of other listed companies, and the number of companies served
Independent Director	Sen Jan	Jan graduated from National Chengchi University with a Master's degree in Business Administration, and is the convener of the Audit Committee and a member of the Remuneration Committee of the Company. Jan is Chairman of Ikano International Co., Ltd. and has more than five years of experience in business, finance and related work experience required by the Company, with the ability to perform business management, decision-making and market strategies. None of the circumstances as described in Article 30 of the Company Act has occurred.	(1) Not an employee of the Company or its affiliated companies. (2) Not a director or supervisor of the Company or its affiliates. (3) Not a natural person shareholder who holds more than 1% of the total issued shares of the Company or the top ten shares in the name of himself/herself, his/her spouse, minor children or others. (4) Not a manager listed in (1) or a spouse, a relative within the second degree of consanguinity or a relative within the third degree of consanguinity of a person listed in (2) or (3). (5) A director, supervisor or employee	0

Independent Director	Yen-Hui Ko	Ko graduated from the EMBA Program of National Chengchi University. He is the convener of the Remuneration Committee and a member of the Audit Committee of the Company, independent director of Sanlien Technology Corp., independent director, Level Biotechnology Inc., and director of CC&C Technologies, Inc. Ko has more than five years of professional qualifications as a professor at public and private colleges and universities specializing in business, finance and related disciplines necessary for the Company's business, and at least five years of experience in business, finance and corporate operations, with professional competence in business management, financial planning and accounting. None of the circumstances as described in Article 30 of the Company Act has occurred.	of a corporate shareholder who does not directly hold more than 5% of the total number of the Company's outstanding shares, or who is among the top five holders of shares, or who has designated a representative as a director or supervisor of the Company in accordance with Article 27, Paragraph 1 or 2 of the Company Act. (6) Whereby a majority of the Company's director seats or voting shares and those of any other company are controlled by the same person: Not a director, supervisor, or employee of that other company. (7) Whereby the chairperson, president, or person holding an equivalent position of the Company and a person in any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution. (8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the Company. (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the Company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received	1
Independent Director	Wei-Chang Li	Holds a Master's degree from the Graduate Institute of Geology at National Taiwan University. Currently serves as a member of the Remuneration Committee, Sustainable Development Committee, and Audit Committee of the Company. Holds the position of General Manager of the Diamond Division at Kinik Company Ltd. Possesses over five years of work experience required for business, finance, and the Company’s operations, demonstrating capabilities in business management, leadership and decision-making, and market strategy. None of the circumstances as described in Article 30 of the Company Act has occurred.		0

Independent Director	Chung-Chi Chou	Holds a master's degree in Mathematics from Colorado State University. Currently serves as a member of the Remuneration Committee, Sustainable Development Committee, and Audit Committee of the Company. Holds the position of General Manager of Vibo Telecom Inc. Possesses over five years of the work experience required for business, finance, and the Company's operations, demonstrating capabilities in business management, leadership and decision-making, and market strategy. None of the circumstances as described in Article 30 of the Company Act has occurred.	cumulative compensation exceeding NT$500,000, or a spouse thereof. (10) No spouse or relative within two degrees of kinship with other directors. (11) Not elected by or on behalf of the government or a corporate entity as provided in Article 27 of the Company Act.	1

2. Duties of the Remuneration Committee:

The Committee shall faithfully perform the following duties and responsibilities upholding stewardship principles, and submit its recommendations to the Board of Directors for deliberation:

(1) To establish and regularly review the policies, systems, standards and structures for performance evaluation and compensation of directors and managers.

(2) To regularly evaluate and set the remuneration of directors and managers.

The Committee shall perform the foregoing duties and responsibilities in accordance with the following principles.

(1) The performance evaluation and remuneration of directors and managerial officers shall be based on the usual industry standard and shall take into consideration the relationship with personal performance, the Company's operating performance and the remuneration of directors and managers.

(2) Directors and managers shall not be induced to engage in conduct that exceeds the Company's risk tolerance in pursuit of financial compensation.

(3) The percentage of bonuses paid to directors and senior executives for short-term performance and the timing of payment of some variable compensation should be determined by taking into account the characteristics of the industry and the nature of the Company's business.

The remuneration referred to in the preceding two items includes cash compensation, stock options, stock dividends, retirement benefits or severance pay, allowances and other substantial incentives.

3. Information on the operation of the Remuneration Committee:

(1) The Remuneration Committee of the Company consists of 3 members.

(2) The term of office of the current members: June 23, 2022 to June 22, 2025. As of the most recent year (2025), the Remuneration Committee met three times (A), and the qualifications and attendance of the members are as follows:

Title	Name	Actual attendance (B)	Number of Attendance by proxy	Attendance rate (%) (B/A)	Remark
Convener	Jan, Sen	3	0	100%	
Committee Member	Wei-Chang Li	3	0	100%	
Committee Member	Yen-Hui Ko	3	0	100%	
Committee Member	Chung-Chi Chou	1	0	100%	

Other matters to be recorded:

I. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall state the date and period of the Board of Directors' meeting, the content of the resolution, the result of the Board of Directors' resolution and the Company's handling of the recommendations of the Remuneration Committee (if the compensation approved by the Board of Directors is superior to the recommendations of the Remuneration Committee, it shall state the difference and the reasons for the difference): None.

II. If the members of the Remuneration Committee have dissenting opinions or reservations, and if there are records or written statements, the date and period of the Remuneration Committee, the content of the resolution, the opinions of all members, and the treatment of the opinions of the members should be stated: None.

Date of Remuneration Committee meeting	Contents of the Motion and Corresponding Resolution
7th meeting of the 5th Term 2025/1/08	Motion: ◎ Year-end bonus for managers for 2024. ◎ The manager's annual salary adjustment for 2025.
	Remuneration Committee's opinion: No objection or reservation. The Company's handling of the Remuneration Committee's opinion: Not applicable. Resolution: All members present agreed to approve the resolution as proposed.
8th meeting of the 5th Term 2025/3/11	Proposal: ◎ Distribution of directors' remuneration and managers' remuneration for 2024.
	Remuneration Committee's opinion: No objection or reservation. The Company's handling of the Remuneration Committee's opinion: Not applicable. Resolution: All members present agreed to approve the resolution as proposed.
1st Meeting of the 6th Term	Motion: ◎ Election of the convener of the Remuneration Committee.

2025/8/7	◎ Adoption of the Company's "Rules Governing Employee Subscription of Shares for Cash Capital Increase." ◎ Adoption of the Company's "Rules Governing Employee Subscription of Shares for Cash Capital Increase."
	Remuneration Committee's opinion: No objection or reservation. The Company's handling of the Remuneration Committee's opinion: Not applicable. Resolution: All members present agreed to approve the resolution as proposed.

(VI) The state of the Company's promotion of sustainable development, any variance from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reason for any such variance

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
I. Has the company established a governance structure to promote sustainable development and set up a special (part-time) unit to promote sustainable development, which is authorized by the board of directors to be handled by senior management, and is supervised by the board of directors?	V		1. Governance framework for the promotion of sustainable development: On November 8, 2022, the Company's Board of Directors passed a resolution to establish the "Sustainable Development Committee", and reported to the Board of Directors. 2. The composition and operation of the members of the promotion unit, and the implementation status of the year: (1) The Sustainable Development Committee is composed of three independent directors for the first term. The current members are independent directors Jan Sen, Wei-Chang Li , and Yen-Hui Ko, with independent director Yen-Hui Ko serving as the convener and chair. (2) Responsibilities of the Sustainable Development Committee:	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			a. Propose a mission or vision for sustainable development and formulate policies, systems or related management guidelines for sustainability. b. Incorporate sustainable development into the Company's operational activities and development direction, and approve specific promotion plans for sustainability. c. Ensure that information related to sustainable development is disclosed in a timely and accurate manner. d. Other matters resolved by the Board of Directors and handled by the Committee. (3) Implementation status of 2025: Reported to the Sustainable Development Committee and the Board of Directors on March 9, 2026.	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
II. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to its operations in accordance with the principle of materiality, and has it formulated relevant risk management policies or strategies?	V		The Company has established a risk management policy, which was approved by the Board of Directors on August 9, 2022. This policy identifies various risk factors that the Company may face during operations and defines them for effective management. These risks include “human resource risk”, “operational risk”, “market risk”, “information security risk”, “financial risk”, “compliance risk”, and “climate risk”. The dimensions considered in risk assessment include economic (including corporate governance), environmental, social, and others.	There is no material difference.
III. Environmental issues (I) Has the Company established an appropriate environmental management system based on the characteristics of its industry?	V		The Company's Environmental Management System (and Implementation Status): The Company regards sustainable development as one of its core development objectives. In response to key issues such as energy management, greenhouse gas emissions, water resource utilization, and waste treatment, the Company has established comprehensive management systems and control measures to mitigate the negative environmental impacts resulting from its business activities. At the same time, relevant environmental data and emissions are regularly	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			disclosed in the Sustainability Report and the company's official website; furthermore, the company collaborates with stakeholders and is committed to fulfilling its sustainability commitments regarding the environment, energy, and water resources. 1. Regulatory Compliance The Company strictly complies with relevant government regulations on environmental protection, energy, and water resources management, and has established the "Corporate Sustainability Best Practice Principles" and the "Organizational Rules of the Sustainability Development Committee." Through regular internal audits and inventories, the Company actively adopts improvement measures that exceed regulatory requirements. II. Policy Implementation The Company has established a clear governance structure. Pursuant to the "Organizational Rules of the Sustainability Development Committee," the Committee was formed by a resolution of the Board of Directors and is composed of three independent directors. An implementation unit, led by senior management including the President, jointly leads the promotion, execution, and progress tracking of environmental policies. The Sustainability Development Committee reports regularly to the Board of Directors.	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			III. Employee Participation The Company continues to enhance employee awareness of environmental protection, energy conservation, and water saving through initiatives, promotion, and education and training, ensuring that employees fully understand the environmental impact of operational activities and encouraging all staff to participate in sustainability actions to strengthen the effectiveness of environmental management. IV. Implementation Status (Energy and Water Conservation) The Company continues to optimize energy use efficiency, including • Air conditioning is uniformly set to 24°C. • Office lighting is turned off during the lunch break (12:40–13:30). • Comprehensive adoption of LED energy-saving lighting equipment. Meanwhile, the Company continues to promote water conservation concepts and reduce unnecessary water consumption by improving equipment and implementing water-saving behaviors. V. Waste Management The Company conducts waste classification and management in accordance with environmental protection	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			laws and regulations, and entrusts legitimate operators to clear and transport general and industrial waste. In addition, the Company promotes resource recycling and waste inventories to enhance the effectiveness of waste reduction and reuse. VI. Paper Management The Company actively promotes digitalization and paperless operations, including the adoption of electronic forms, electronic approvals, and electronic invoicing, to reduce the demand for paper and implement energy conservation, carbon reduction, and environmental protection. Our office lighting are completely replaced with LED energy-saving lamps in order to contribute to environmental protection.	
(II) Is the company committed to improving energy use efficiency and using recycled materials with low environmental impact?	V		The Company has established an energy management plan and is committed to promoting the effective use of resources and implementing measures for waste separation, recycling and reduction to realize the environmental awareness of a green earth, please refer to Note 1 for related information.	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
(III) Does the Company assess the potential risks and opportunities of climate change on the enterprise now and in the future, and take relevant measures in response?	V		The Company continues to promote energy saving and carbon reduction and greenhouse gas reduction measures, and encourages its employees to practice energy saving and carbon reduction.	There is no material difference.
(IV) Has the Company compiled statistics on greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulated policies on greenhouse gas reduction, water consumption reduction or other waste management?	V		The Company has compiled statistics on relevant information over the past two years, including GHG emissions, water consumption, and total waste weight, and it has established the “Sustainable Development Best Practice Principles” to regulate policies on GHG reduction, water conservation, and other waste management matters. Please refer to Note 1 for statistical information regarding energy usage, water consumption, total waste weight and other management policies for the most recent two years.	The preparation of such reports will depend on the Company's operation and scale.
IV. Social Issues (I) Has the Company established relevant management policies and procedures in accordance with relevant laws and regulations and international human rights treaties?	V		The Company’s employment policies comply with the relevant labor laws and regulations to protect the legitimate rights and interests of every employee. They follow the spirit and fundamental principles of human rights protection set forth in international human rights conventions,	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			including the United Nations Global Compact, the Universal Declaration of Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, thereby fully demonstrating the responsibility to respect and protect human rights and to treat all employees with dignity and respect. In order to effectively implement the employment policy and comply with labor laws and regulations. The Human Resources Department of the Operations Management Division of the Company is the responsible unit, and have established employee work rules and other related management practices to ensure that the work rights of each employee are protected. The Company's human rights due diligence process and its implementation: 1. Human Rights Due Diligence Process Human Rights Policy Formulation → Risk Identification (Employees/Suppliers/Customers) → Identification of Material Issues → Preventive and Mitigating Measures →	

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation</th><th rowspan="2">Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>Monitoring and Auditing → Disclosure and Communication → Remediation and Improvement (Continuous Cycle)
2. Scope of Human Rights Due Diligence and Material Human Rights Issues
(1) Scope of Investigation
<table>
<tr><th>Target</th><th>Description</th><th>Key Risks</th></tr>
<tr><td>Employees</td><td>Full-time, dispatched, interns</td><td>Labor conditions, safety, discrimination</td></tr>
<tr><td>Customers</td><td>Corporate customers, end customers</td><td>Privacy, data security</td></tr>
<tr><td>Suppliers</td><td>Manufacturers, logistics providers</td><td>Forced labor, child labor</td></tr>
<tr><td>Contractors</td><td>Cleaning, Security, Outsourcing</td><td>Working Hours and Safety</td></tr>
</table>
(2) Material Human Rights Issues
<table>
<tr><th>No.</th><th>Core Issue</th><th>Risk Focus</th></tr>
<tr><td>1</td><td>Working Conditions</td><td>Wages and working hours, overtime and rest systems, prohibition of forced labor and child labor</td></tr>
</table>
</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation</th><th rowspan="2">Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td>2</td><td>Health and Safety</td><td>Occupational Safety, Working Environment</td></tr>
<tr><td>3</td><td>Equality and Discrimination</td><td>Gender, age, and racial equality; prevention of sexual harassment</td></tr>
<tr><td>4</td><td>Freedom of Association</td><td>Channels for Employees to Express Opinions</td></tr>
<tr><td>5</td><td>Privacy and Information Security</td><td>Customer Data Protection, Employee Personal Data Management</td></tr>
</table>
3. Mitigation or remedial measures implemented in 2026 (education and training, employee communication):
(1) Education and Training:
March 20, 2026: Sexual Harassment Prevention Education and Training
April 17, 2026: Occupational Safety Education and Training
May 22, 2026: Corporate Integrity Education and Training
June 12, 2026: Health Management Education and Training</td><td></td></tr>
</table>

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
(II) Has the Company established and implemented reasonable employee welfare measures (including salary, leave and other benefits) and appropriately reflected operational performance or results in employee compensation?	V		The Company follows the Labor Standards Act and relevant laws and regulations to set up various salary and benefit measures for its employees, and provides market competitive benefits to motivate employees, please refer to the page 97 to page 98 of the annual report for the related information. The Company continues to promote workplace diversity and equal promotion opportunities, without discrimination based on gender, race, age, skin color, nationality, religion, marital status, sexual orientation, physical or mental disability, or any other reason. This fosters equal pay and promotion opportunities for all genders and ethnic groups. At the same time, through internal training and career development planning, female employees accounted for 47.93% of all employees in 2025, while women accounted for 31.25% of senior management positions, demonstrating the implementation of female empowerment in a friendly workplace. Pursuant to the Company’s Articles of Incorporation, if the	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			Company records profits for the year, no less than 0.1% shall be appropriated as employee remuneration. Operating performance or results reflected in employee remuneration: The Company's corporate governance and operational management policies focus not only on the achievement of substantive operating results but also on management-level indicators, departmental work objectives, and individual performance in fulfilling corporate social responsibility. Furthermore, the Company's incentive and reward systems are designed to provide feedback and rewards to employees.	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
(III) Does the Company provide a safe and healthy working environment for employees and implement safety and health education for employees on a regular basis?	V		To enhance the safe and healthy working environment for employees, the following methods are adopted: 1. Conducting regular employee health checks. 2. The Company promotes a smoke-free working environment, so that employees can work in a comfortable and healthy environment. Furthermore, the Company holds fire and earthquake drills from time to time so that employees can become familiarized with the emergency response plan to minimize the impact on them. 3. Provide employees with clean, safe and secure drinking water, and regularly commission an EPA-approved organization to test the water quality of drinking water for total bacterial colony count and E. coli count in the quantities required by law, and regularly maintain and disinfect the water supply equipment. 4. In case of emergencies caused by natural disasters or human negligence, fire and earthquake drills are held from time to time to enable employees to follow	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			emergency response plans and minimize the impact on employees. 5. Employee outdoor activities are held from time to time, and the Welfare Committee budgets employee incentive trips, so that employees can take proper care of their health and develop healthy exercise habits in their free time. 6. No employee accidents occurred in 2025. 7. In 2025, there were no fires nor casualties. Daily fire prevention measures include conducting fire safety training for employees every six months and annual inspections and maintenance of fire equipment. Additionally, inspections and reporting to the fire department are conducted in collaboration with the designated inspection authority for record-keeping purposes.	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
(IV) Has the Company established an effective career development training program for employees?	V		In order to enhance the technical and managerial skills required for employees to perform various duties, and to stimulate their potential, the Company closely coordinates corporate growth and employee talent development programs to improve work efficiency, and the supervisors of each unit arrange training programs related to the duties of their employees. Additionally, the Company plans comprehensive competency training for supervisors and employees at all levels, including new employee training, regular internal training, and supervisor training. A total of 985 participants completed internal and external training courses in 2025, with a total of 2,057 training hours. In response to the Company's strategic development and digital transformation trends, the Company has planned training courses for various job categories to cultivate the talent and skills required for future development. The training targets include managers and employees at all levels of the Company, effectively enhancing their professional core competencies to meet future development needs. Please	There is no material difference.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			refer to Note 2 for the implementation status of the training courses.	
(V) Does the Company follow relevant laws and regulations and international standards, and establish policies and complaint procedures to protect the rights of consumers or customers with regard to issues such as customer health and safety, customer privacy, marketing and labeling of products and services?	V		The Company values the opinions of our customers. In addition to individual visits, the Company also provides a product contact window and email address on the Company's website, as well as a stakeholder area to provide a channel for customer inquiries, complaints and suggestions.	There is no material difference.
(VI) Does the Company have a supplier management policy that requires suppliers to comply with relevant regulations on environmental protection, occupational safety and health or labor human rights, and how is it implemented?		V	I. Supplier ESG Management Policy: The Company has established a supplier management mechanism that incorporates environmental, social, and governance-related requirements into supplier management. In addition to meeting requirements regarding quality, delivery, cost, and service when providing products or services, suppliers are also required to comply with the Company's management requirements relating to environmental protection, occupational health and safety,	The preparation of such reports will depend on the Company's operation and scale.

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			labor and human rights, information security, privacy protection, and regulatory compliance. The Company verifies suppliers' compliance with relevant requirements through supplier self-assessments, document reviews, written or on-site audits, operational evaluations, and improvement follow-up activities. If a supplier's evaluation results do not meet the required standards, the Company will require corrective actions and conduct follow-up reviews based on the level of risk. Where necessary, the Company will evaluate alternative suppliers or terminate the business relationship. II. Supplier Environmental Management: The Company has established supplier management procedures that incorporate environmental management requirements into supplier management practices. When providing products or services, suppliers are required to comply with applicable environmental protection regulations in their operating locations and meet the environmental management requirements of the Company	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			and its customers based on the nature of the products or services provided. These requirements include product environmental compliance standards such as RoHS and REACH, ISO 14001 certification or other environmental management-related certifications, environmental management of warehousing and transportation, temperature and humidity controls and product storage conditions, ventilation and lighting requirements, as well as disaster prevention and emergency response measures. Where necessary, the Company will require suppliers to provide relevant declarations, certificates, or supporting documentation to verify that their environmental management practices comply with the requirements of the Company and its customers. With respect to implementation, the Company incorporates environmental management-related criteria into supplier evaluations through its Supplier Operational Evaluation Form. Evaluation items include management system certifications, environmental management objectives,	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			warehouse conditions, temperature and humidity management, disaster prevention and emergency response measures, abnormality tracking, and corrective action mechanisms. Suppliers are required to conduct self-assessments based on the evaluation criteria, and the Company will perform document-based or on-site evaluations accordingly. The evaluation results serve as the basis for ongoing business relationships, improvement tracking, and subsequent supplier management. If a supplier fails to meet the requirements for environmental management-related items, the Company will require the supplier to implement corrective actions and will monitor the improvement progress. Where necessary, the Company will evaluate alternative suppliers or terminate the business relationship. III. Supplier Occupational Health and Safety, Human Rights, Information Security, and Privacy Management: The Company has established supplier management procedures and incorporated occupational health and safety,	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			labor and human rights, information security, and data protection into the scope of supplier management. According to the supplier management procedures, ESG social indicators cover labor and human rights, occupational health and safety, product responsibility, and environmental protection within supply chain operations, while governance indicators cover legal compliance, contractual obligations, information security controls, and risk early-warning mechanisms. For suppliers that have access to the Company's, customers', products', transactions', or confidential information, the Company requires the execution of an NDA or information security-related agreements as necessary based on business needs and implements appropriate access controls to reduce the risk of unauthorized access, use, or disclosure of information. With respect to implementation, the Company incorporates occupational health and safety, operational safety, personnel training and competency, protective equipment, fire safety and disaster prevention measures, a non-discriminatory	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			working environment, information security management objectives, and abnormality corrective action tracking into supplier evaluations through its Supplier Operational Evaluation Form. If a supplier fails to meet the requirements relating to occupational health and safety, human rights, information security, or data protection, the Company will require the supplier to implement corrective actions and will monitor the improvement progress. Where necessary, the Company will evaluate alternative suppliers or terminate the business relationship. IV. Supplier Evaluation and Corrective Action Tracking Mechanism: The Company adopts a graded supplier management approach, classifying suppliers into Level A, B, C, or D based on evaluation results, which serve as the basis for subsequent business cooperation and corrective action tracking.	

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation</th><th rowspan="2">Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td><table><tr><th>Level</th><th>Score Ranges</th><th>Management Method</th></tr><tr><td>A Excellent</td><td>90 or more</td><td>Continued cooperation</td></tr><tr><td>B Moderate</td><td>80-89</td><td>Continued cooperation and regular tracking</td></tr><tr><td>C Improvement Required</td><td>70-79</td><td>Require corrective actions and conduct follow-up reviews or unscheduled audits</td></tr><tr><td>D Disqualified</td><td>Less than 70</td><td>In principle, procurement is prohibited, and alternative suppliers shall be evaluated or the business relationship shall be terminated</td></tr></table>Through graded management, the Company adopts differentiated management measures based on the level of supplier risk, including corrective action tracking, follow-up reviews, alternative supplier evaluations, or termination of business relationships, in order to mitigate supplier ESG-related risks.
V. Conclusion:</td><td></td></tr>
</table>

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			The Company has established a supplier ESG management mechanism and incorporated environmental protection, occupational health and safety, labor and human rights, information security, and privacy protection into its supplier management requirements. Through supplier self-assessments, document reviews, written or on-site audits, operational evaluations, and corrective action tracking, the Company continuously verifies whether suppliers comply with the relevant requirements. The Company has incorporated environmental regulations, product environmental compliance requirements, ISO 14001 certification, warehouse environmental conditions, and abnormality corrective actions into its management requirements. The Company has incorporated occupational health and safety, operational safety, labor and human rights, information security, NDA confidentiality obligations, and access control management into its management requirements. Going forward, the Company will continue to	

Promotion Items	Implementation			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons for such variances.
	Yes	No	Summary Description	
			strengthen the collection of annual implementation data to comprehensively present the effectiveness of its supplier ESG management.	
V. Has the Company made reference to international standards or guidelines for the preparation of sustainability reports, such as ESG reports, to disclose non-financial information about the Company? Has the Company obtained any assurance or guarantee from a third-party verifier for the aforementioned reports?		V	The Company's Sustainability Report is primarily structured with reference to the Global Reporting Initiative (GRI) Standards, following the Core option for disclosure. The Company's has not yet obtained assurance or verification opinions from a third-party verifier for the report.	The preparation of such reports will depend on the Company's operation and scale.
VI. If the Company has its own "Code of Practice for Sustainable Development" in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe the differences between actual operation and the Principles: No such matter.				
VII. Other important information to help understand the implementation of sustainable development. (I) Social Charity: In order to give back to the society and take care of the disadvantaged, the Company purchases mooncakes from charitable organizations for the mentally disabled to help the mentally disabled expand and continue their lifelong care and employment support, as well as to promote social stability.				

Note 1:
(1) The Company promotes water reduction and waste management measures and encourages all employees to participate through practical actions to implement energy conservation and carbon reduction, and to effectively enhance the utilization efficiency of the Company's various resources. Specific measures are as follows:
below:
1. Objective:
(1) To effectively improve the Company's energy efficiency and implement actions for energy conservation, carbon reduction, greenhouse gas reduction, water consumption reduction, and other waste reduction, the Company manages these efforts through the segregation of powers and responsibilities,
a target is set for a 1% reduction compared to the previous year.
2. Promotion Measures:
Office water conservation and waste reduction measures:
(1) Regularly inspect pipelines for leaks to ensure water quality and eliminate concerns regarding water leakage.
(2) Replacement of faucet water-saving valves in 2025 to conserve daily water consumption.
(3) Continuously promote the electronic document management system to reduce paper consumption and encourage reuse, and utilize recycled paper for new paper as much as possible.
(4) Effectively implement the recycling management and resource classification of waste, iron and aluminum cans, glass bottles, non-utilizable paper, and PET bottles, with dedicated personnel responsible for the processing, classification, and recycling of waste.
Production Waste Reduction Policy:
(1) Classify and collect waste plastics to improve the recycling rate, implement waste classification and recycling policies, and use recycled materials with low environmental impact to reduce resource waste.
(2) Achieve resource recycling and reuse through periodic recovery operations to enable the repeated use of resources.
(3) The Company commenced carbon inventory in November 2024 and adopted the ISO 14064-1 standard for its greenhouse gas inventory report.
(4) Collect recyclable materials within the Company (such as paper, plastic, and metal items) and conduct recycling through resource recycling contractors. Promote the reduction of single-use products, considering
Consider using eco-friendly packaging bags or degradable packaging materials provided by suppliers as options.
Water consumption reduction performance over the past three years:

Inventory Year	Water Consumption (Metric Tons)	CO2e Emissions (Metric Tons)	Increase/Decrease from Previous Period (Metric Tons)	Increase/Decrease Percentage (%)
2023	1146	110.484	-	

2024	1136	120.398	-10	-0.87%
2025	880	125.117	-265	-22.57%

Waste discharge volume for each year:

Inventory Year	Domestic Waste (Metric Tons)	Increase/Decrease from Previous Period (Metric Tons)	Increase/Decrease Ratio (%)
2023	-	-	-
2024	-	-	-
2025	0.71	-	-

Note: Waste management is conducted in accordance with the industrial waste reporting and management operations of the Environmental Protection Administration, Executive Yuan.

Description: Continuously promote waste reduction management (e.g., employees bringing their own reusable utensils or the Company providing eco-friendly utensils, and not providing disposable utensils) to establish plastic reduction habits among employees and deeply instill the concept of green sustainability,

concept, with the aim of becoming a low-carbon enterprise that achieves environmental sustainability.

(2) Circular Economy and Waste Management Policy:

1. Purpose:

To implement environmental sustainability and actively respond to the vision of "Resource Circulation and Zero Waste," the Company utilizes a circular economy model

To enhance resource efficiency, reduce waste at the source, and properly manage waste, this policy is hereby formulated to reduce the impact on the environment

impact and achieve green operations.

2.Scope of Application:

This Policy applies to the Company and all of its subsidiaries and invested enterprises over which the Company has substantive control, covering product design, procurement

procurement, production, transportation, and services to waste disposal.

3. Management Approach and Strategy:

The Company adheres to the circular economy principles of "Reduce, Reuse, and Recycle" principles, the following management strategies have been established:

(1) Procurement stage: Prioritize the use of recyclable, decomposable, and recycled materials, and promote product eco-design (Eco-design) to extend product life cycles.

(2) Supply Chain Management: Promote green procurement, require suppliers to comply with environmental protection regulations, and prioritize the procurement of products with environmental labels or
Products made of recycled materials.
(3) Waste Management: Source waste reduction.
(4) Sorting and Reuse: Increase the waste resource recovery rate and reduce the volume of landfill and incineration.
(5) Proper disposal: Entrust qualified public or private waste clearance and disposal organizations with the disposal, and track the final destination.
(6) Circular economy model innovation: exploring product leasing, sharing models, and servitization (Product-as-a-
Service) and other circular business models
4. Specific Actions and Targets:
The Company has formulated the following short-, medium-, and long-term goals, and reviews the implementation performance on an annual basis:
Short-term goal (within 1 year): Reduce the use of single-use plastic items at operating sites by 1% compared to the previous year; general waste material recovery rate to reach 10%.
Medium-term goal (within 3 years): The waste resource recovery (reuse) ratio in the sales process is to be increased to 10%, and core products
The products incorporate recyclable design.
Long-term goal (over 5 years): Achieve the "zero waste" to landfill goal and fully implement a circular economy business model.
5. Organizational Structure and Responsibilities:
Sustainable Development Committee (or ESG Task Force): Oversees policy implementation and periodically evaluates risks and opportunities.
Environmental Health Department / Business Units: Responsible for formulating specific reduction measures, monitoring waste data, and implementing green
actions.
6. Supervision and Reporting:
The Company periodically compiles statistics on greenhouse gas emissions, water consumption, and total weight of waste for the past year.
In accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies," the strategies, actions, and performance of circular economy and waste management (including waste generation and resource recovery rate) shall be disclosed annually.

(3) Energy management plans and implementation status:
I. Energy Management Policies and Objectives
1. Energy Management Policy
Upholding the philosophy of energy conservation, carbon reduction, and sustainable operations, the Company enhances energy efficiency through institutionalized management and continuous improvement mechanisms.
resource use efficiency and reduce the environmental impact of operations. The energy management policy is as follows:
(1) Improve energy efficiency and reduce energy consumption per unit of output
(2) Promoting the introduction of energy-saving equipment and technologies
(3) Strengthening employee energy conservation awareness and participation

(4) Implement energy data monitoring and analysis
(5) Compliance with government energy laws and regulations and relevant norms
2. Energy Management Targets

Item	Indicator	Target Value	Deadline for Achievement
Electricity Use Efficiency	Electricity consumption per unit of revenue (kWh/NT$ million)	1% annual reduction	Annually
Energy Saving Improvement	Annual Electricity Savings	≥ 1,000 kWh	Annually
Equipment Efficiency	Replacement rate of high-efficiency equipment	≥ 2%	2026

II. Analysis of Current Energy Usage Status
1. Energy Consumption Structure

Energy Type	Consumption	Percentage	Description
Electricity	282,480 kWh	100%	Primary energy source

2. Major Energy-Consuming Equipment
- Air Conditioning System (Percentage: approx. 50%)
- Warehousing equipment (Percentage: approx. 15%)
- Lighting systems (Percentage: approx. 15%)
- Data Center (Percentage: approx. 20%)

3. Energy-intensive areas
- Warehousing Area
- Office air conditioning systems
- Data Center

III. Energy Management Organization and Responsibilities
1. Organizational Structure
- Highest-Ranking Officer: President / Chief Operating Officer
- Unit-in-Charge: Operations Management Division / General Affairs Department
- Coordinating Units: Information Technology Department, Property Management Department, and various business units

2. Division of Responsibilities

Unit	Responsibilities
Operations Management Division	Energy policy formulation, KPI management
General Affairs Department	Equipment Maintenance and Energy Saving Implementation

Information Technology Department	Establishment of Energy Monitoring System
All Departments	Implementation of energy-saving measures

IV. Energy Management Measures and Implementation Plans

1. Energy-saving improvement measures

Category	Measure	Description
Air Conditioning Optimization	Chiller Replacement	Efficiency Improvement of 15%
Management Measures	After-hours Shutdown Policy	Reduce Standby Power Consumption

2. Annual Project

Project Name	Investment Amount	Expected Energy Saving Benefits	Payback Period
Air Conditioning System Upgrade	NT$3 million	10% annual power saving	10 years

V. Energy Performance and Implementation Status

1. Annual Energy Use Performance (Neihu Head Office)

Year	Electricity Consumption(kWh)	Growth Rate	Energy Saving Results
2024	263,960	-	First year
2025	282,480	+7.02%	Exceeded

2. Explanation of Energy Savings (Due to the consolidation of subsidiaries in 2025, electricity consumption failed to meet the target)

- Annual Total Electricity Savings: 0kWh
- Carbon Emission Reduction: Approx. 0 tCO_2e
- Energy cost savings: Approximately NT$0

3. Status of Goal Achievement

Indicator	Target	Actual Achievement	Achievement Rate	Description
Electricity Consumption Reduction Rate	1%	0%	0%	Increase of approximately 40 personnel due to subsidiary consolidation

VI. Education, Training, and Promotion

1. Internal Training

- Energy conservation education and training (2 sessions per year)
- Introduction of energy conservation awareness for new employees

2. Promotional Activities

- Energy Saving Month Campaign

VII. Risks and Opportunities for Improvement

1. Risk Assessment

Risk Item	Description	Mitigation Measures
Electricity price increase	Cost increase	Energy saving implementation
Aging equipment	High energy consumption	Replacement of old equipment

2. Future Improvement Directions

(1) Implement an Energy Management System (EMS)

(2) Increase the proportion of renewable energy use

(3) Strengthen data analysis and AI energy-saving applications

(4) Cross-site energy performance comparison mechanism

VIII. Future Goals and Commitments

- Continuously reduce energy intensity
- Gradually increase the proportion of green energy
- Align with net-zero carbon emission policies (e.g., 2050 targets)
- Establish a long-term energy management culture

(4) Energy usage for the most recent two years

Total Internal Energy Consumption			2024		2025	
Type of Energy		Unit of activity data	Activity data	Usage (GJ)	Activity data	Usage (GJ)
Non-renewable Energy	Motor gasoline for vehicles	Liters (L)	-	-	6239.796	196.4677
	Purchased Electricity	kWh	263,960	950.472	441,125	1,588.4117
Total Energy Consumption (GJ)			950.472		1,784.8794	
Energy Intensity (GJ / NT$ million)			0.05		0.08	
Proportion of Purchased Electricity in Total Energy Consumption			100%		88.99%	
Proportion of Renewable Energy Use			0%		0%	

Note: The intensity metrics for 2024 and 2025 were calculated based on consolidated revenue of NT$15,276 million, NT$17,709 million, and NT$21,015 million, respectively. The scope of data coverage for 2024 included: Neihu headquarters. The scope of data coverage for 2025 included: GMI Technology Inc. and its subsidiaries

(5) Water consumption statistics for the most recent two years

Item	Water Source/Discharge Destination	Water Quality Indicator	2024	2025				
			Neihu Headquarters	Neihu Headquarters	GMI (Hong Kong) Co., Ltd.	G.M.I International Trading (Shanghai) Co., Ltd.	Shenzhen Hongda Futong Electronics Co., Ltd.	Total
Total Water Withdrawal (a)	Third-party Water	Freshwater/Tap Water	0.88	1.569	0.034	0.279	0.054	1.936
Total Discharge (b)	Third-party Water	Freshwater/Tap Water	0.88	1.569	0.034	0.279	0.054	1.936
Total Water Consumption (a)-(b)	-	-	0	0	0	0	0	0

(6) Statistical description of total waste weight

Waste Treatment Statistics						
Category	Waste Type	Treatment Site	Treatment Method	Unit	2024 years	2025 years
					Neihu Headquarters	Neihu Headquarters
General Business Waste	Cardboard	Offsite (Outsourced)	Recycling and Reuse	Metric Ton (t)	0.46	0.29
	Electronic Waste (Computers, etc.)	Offsite (Outsourced)	Recycling and Reuse	Metric Ton (t)	0.25	0.09
Hazardous Industrial Waste	-	-	-	Metric Ton (t)	0	0
Total Waste Volume				Metric Ton (t)	0.71	0.38
Total Recycled and Reused				Metric Ton (t)	0.71	0.38
Overall Recycling Rate				(%)	100%	100%

Note 2:

Internal Course Title	Course Description	Hours	Headcount
Development and Challenges of Information Security	Introduction to the current development status of information technology, information security under the development of artificial intelligence, and the awareness and actions required for information security.	2	144
AI Application Training	Application of AI tools: automatic generation of meeting minutes through voice recognition, consolidation of data from different files; AI-assisted generation of forms/charts/presentations and AI data analysis.	3	116
Building a Gender-Equal and Friendly Workplace Together	Prevention and policies for workplace sexual harassment, establishment of a friendly and safe workplace environment, understanding personal rights and	1.5	48

	legal remedies from a legal perspective, and enhancement of self-protection awareness.		

<table>
<tr><th>Internal Course Title</th><th>Course Description</th><th>Hours</th><th>Headcount</th></tr>
<tr><td>GMI AI Platform Education and Training</td><td>GMI AI Platform User Guide</td><td>2</td><td>41</td></tr>
<tr><td>Information Security Social Engineering</td><td>Introduction to social engineering techniques, enhancement of information security awareness, and promotion of information security protection starting from every individual.</td><td>1</td><td>29</td></tr>
<tr><td>Ethical Corporate Management</td><td>Introduction to international anti-corruption regulations, understanding the concepts of ethical governance and their impact on organizations, and implementation of the principles of ethical corporate management.</td><td>1</td><td>173</td></tr>
<tr><td>Commonly Used English in the Workplace</td><td rowspan="2">Enhance English comprehension in daily communication and document processing, assist employees in becoming familiar with commonly used English abbreviations in the workplace, and jointly create a more efficient bilingual office environment.</td><td>1</td><td>187</td></tr>
<tr><td>Commonly Used English in the Workplace Pt. 2</td><td>1</td><td>186</td></tr>
<tr><td>ISO 27001</td><td>Interpretation of ISO 27001 clauses, establishment of information security audit concepts, internal information security audit practices, and understanding of the information security management system.</td><td>15</td><td>39</td></tr>
<tr><td>Occupational Safety and Fire Drill</td><td>Strengthen workplace safety and fire prevention knowledge, implement preventive measures, enhance self-response capabilities, and reduce disaster losses.</td><td>2</td><td>16</td></tr>
</table>

External Course Title	Hours
Initial Training Program for Accounting Officers of Issuers, Securities Firms, and Stock Exchanges	30
Audit Ethics and Professional Judgment in the AI Era: Technology Risks, Ethical Dilemmas, and New Governance Challenges	6
2025 Legal Compliance Seminar on Insider Equity Transaction Regulations	3

Corporate Intellectual Property Management, Trade Secret Protection, and Audit Practices	6
Judicial Determination of Fraud by Corporate Management Focusing on Breach of Trust, Non-Arm's-Length Transactions, and False Financial Reporting	6
Legal Liabilities for Employee Fraud and Practices in Internal Control and Internal Audit	6
Practical Course on Generative AI Office Applications for Non-Technical Personnel	18

(VII) TWSE/TPEx-listed companies’ climate-related information

Climate-related information implementation status

Item	Implementation
(I) Describe Board and management oversight and governance of climate-related risks and opportunities	The Board of Directors of GMI resolved on November 8, 2022, to establish the Sustainable Development Committee, which reports to the Board of Directors annually. The Board of Directors authorizes a promotion unit composed of three independent directors and senior management, such as the General Manager to lead the formulation of strategies and objectives for the Company's overall corporate social responsibility and sustainability direction. It also coordinates the heads of various departments to assist in promoting sustainability and managing the implementation effectiveness of climate issue governance projects, integrating them into operational strategies and various operational activities. The committee holds at least one meeting annually and convenes ad-hoc meetings as needed. It is responsible for formulating, promoting, and strengthening the action plans and capital expenditures for significant sustainability policies (including climate-related issues) within the Group's companies, reviewing, tracking, and improving the implementation status and effectiveness of sustainability efforts, and reporting to the Board of Directors. The committee also has a task force composed of first-level supervisors, including the Sustainable Environment Team, responsible for environmental management systems, compliance with environmental laws and international standards, assessing sustainable transformation, improving resource utilization, and climate change response mechanisms. This team holds cross-departmental meetings as needed for discussion and coordination to achieve environmental sustainability goals. Additionally, there is a Risk Analysis Team responsible for the risk management policies and procedures of the Group's companies, including climate-related risk issues, the latest legal regulations on industry climate risks, and updating the identification results of climate risks and opportunities. The Company's Board of Directors approved the "Risk Management Regulations" on August 9, 2022, incorporating climate change risk management into the overall risk management process

Item	Implementation
	of the consolidated company. In response to climate change and the greenhouse effect, and in accordance with the Financial Supervisory Commission's "Sustainability Roadmap for TWSE/TPEx Listed Companies," the Company established in December 2024 dedicated or concurrent positions for GHG inventory, defined their responsibilities, and formed a Greenhouse Gas Inventory Task Force under the Sustainable Development Committee, specifically in charge of managing the Company's carbon emissions and related tasks.
(II) Describe how the identified climate risks and opportunities affect the business, strategy, and finances (short-term, medium-term, long-term) of the enterprise.	Through internal discussions and evaluations of climate-related issues, the Company identified 4 climate risks and 2 climate opportunities. The impact period was categorized into short-term (1-3 years), medium-term (3-10 years), and long-term (over 10 years). The potential financial impacts are detailed in the table below:

Item	Implementation						
	Risk category	**Risk aspect**	**Risk content (i.e., risk factor)**	**Impact Period**	**Impact of risks on the Company's strategy, operations, and finances**	**Response Strategy**	**Financial impact of the response plan**
	Physical risk	Immediate	Increased severity of typhoon events	Short-term	Typhoons will cause operational disruptions, affect employee lives, and disrupt component supply from suppliers. Related recovery costs and delays in product delivery will increase management costs and reduce sales. Each day of operational disruption is estimated to reduce revenue by NT$57,570,000.	1. Activate the emergency response team mechanism during typhoon events, inspect office premises, and ensure the normal operation of critical equipment to minimize the impact of disasters. 2. Conduct occupational safety training annually, place fixed shelving in front of surrounding glass windows, and store inventory on pallets to avoid inventory losses caused by flooding.	Strategies and measures in response to wind disasters: investing NT$3 thousand in educational training can reduce losses caused by operational interruptions.
	Physical Risks	Chronic	Increased Air Conditioning Load and Heat Stress Due to Global Warming	Long-Term	Global warming has led to rising summer temperatures year by year. To prevent employee heat stress, increased air conditioning load is needed to maintain office temperature, resulting in higher summer electricity bills. The average monthly electricity expense in 2025 was NT$134,775.	Replace equipment with government-certified energy-saving models; regulate indoor temperatures to reasonable levels.	Financial impact includes NT$250,000 spent on equipment replacement in 2022.
	Transition risk	Policy and legal	Domestic government carbon fee levy	Medium-Term	The European Union's implementation of carbon tax collection and the Taiwan government's imposition of carbon fees will increase operating costs due to expenses related to the preparation of relevant compliance documentation. If the government imposes carbon fees comprehensively in the future regardless of carbon emission thresholds, the Company estimates that it will be required to pay approximately NT$68 thousand in carbon fees. At the same time, related costs also increase due to the pass-through of logistics and distribution expenses. Currently, the Company is not subject to carbon fee collection and therefore there is no financial impact.	Proactively assess and formulate response strategies for carbon tax and fee policies.	Financial impact includes expected research costs for compliance preparations.
	Transition Risks	Market	Increased Costs from Energy Transition	Medium-Term	The energy transition leads to rising associated costs, which increases operating expenses. Currently, the average monthly electricity expense in 2025 was NT$134,775, while the electricity expense of the U.S. subsidiary remains under evaluation.	Gradually increase the proportion of energy-saving equipment procurement and actively encourage employees to conserve office energy.	The financial impact for equipment replacement was NT$550,000 in 2021.

Item	Implementation

Opportunity Type	Opportunity Description	Impact Period	Impact of Opportunities on Company Strategy, Operations, and Finances	Response Strategy	Financial impact of the response plan	Outcomes and Performance
Products and Services	Develop or Increase Low-Carbon Products and Services	Medium-Term	Developing or increasing agency business for low-carbon products and services aligns with client demand and can enhance revenue.	Proactively monitor whether current agency products comply with environmental regulations in various countries, and actively seek agency rights for low-carbon products to ensure a continued leading edge in the relevant field.	Additional operational expenditures incurred for developing or expanding the agency business of low-carbon products and services. Approximately US$1.07 million (including business development personnel expenses, technical support engineering expenses, and customer entertainment expenses).	The Company is actively striving to introduce low-carbon energy-related projects, with a focus on promoting the applications of the major product part numbers RTL906 and RTL907. By strengthening customer technical support and project integration capabilities, revenue from low-carbon product projects in the current year increased threefold compared to the previous year, demonstrating a significant increase in market demand and making a positive contribution to the Company's revenue.
Market	Entering New Markets	Long-Term	Government carbon reduction policies will drive demand and business opportunities for related electronic components such as green energy and electric vehicles. Seizing this opportunity to enter emerging low-carbon markets will create business opportunities.	Continue to track the relevant technical application capabilities of original manufacturers or agency suppliers, make early deployments in low-carbon industries such as electric vehicles, and provide market feedback to upstream partners to strengthen support for their low-carbon products.	Additional expenditures required for market development in seeking emerging market opportunities increased capital expenditures by NT$11,300.	The Company plans to gradually expand into the Indian market by adopting a phased strategy. In the first phase, the Company will establish an Indian subsidiary as a foundational platform for local operations and transactions in order to strengthen regulatory compliance and business flexibility while preparing for future business expansion. Subsequently, based on market development conditions, the Company will actively seek local partners and diversified channel models, and evaluate the feasibility of emerging industry applications and sales models in order to enhance market penetration and long-term operational resilience.

Item	Implementation
(III) Describe the financial impact of extreme climate events and transition initiatives.	Same as item (II) as the table above:
(IV) Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	The Board of Directors is the highest decision-making unit for the Company's risk control. In response to the risks of climate change to the industry, the Company's sustainable development execution team under the jurisdiction of the Sustainable Development Committee is responsible for convening relevant units, with reference to the structure of the "Task Force on Climate-related Financial Disclosures" (TCFD), to identify potential climate change risks and opportunities, including physical and transition risk, that may be brought about by climate change, thus keeping abreast of the impact and influence on operations, to formulate relevant response strategies and measures, to reduce the losses caused by climate change, and to promote and implement the Company's overall risk management as the goal. The company has established a risk analysis team as the responsible unit for implementing risk management. The General Manager serves as the convener, and the risk analysis team is mainly responsible for executing the Company's risk monitoring, measurement, and assessment, assisting in the formulation of the Company's risk management policies, ensuring the implementation of risk management decisions approved by the Board of Directors, controlling the risks that may arise from various business activities within an acceptable range, and establishing solid risk management operating principles. The Risk Analysis Team identifies and analyzes risks across eight key areas based on departmental responsibilities: strategic, operational, financial, market, compliance, information security, human resources, and climate. Based on the results, departments develop response strategies, integrate and manage risks that may affect operations and profitability, and submit an annual risk management execution and control report to the Board of Directors. The aim is to supervise, track, and review risk management by the executive team and thereby strengthen the organization.
(V) If situational analysis is adopted to assess the resilience to climate change risks, describe the	The Company has not yet used scenario analysis to assess resilience to climate risks; it will consider development based on future government regulations and environmental changes.

Item	Implementation
context, parameters, assumptions, analysis factors, and key financial impacts used.	
(VI) If there is a transition plan for managing climate-related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical and transitional risks.	The Company has implemented transition plans for transition risks, but has not yet established metrics or targets for identified physical or transition risks.
(VII) If internal carbon pricing is used as a planning tool, the basis for the pricing should be described.	The Company has not yet implemented internal carbon pricing but will assess the need for its adoption in the future as part of its strategy to achieve net-zero emissions and align with global decarbonization trends.
(VIII) If climate related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress of achievement, etc.; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) should be disclosed.	To achieve its 2050 net-zero emissions target, the Company prioritizes energy conservation, analyzes electricity usage at key operational sites, and strengthens electricity management at each location. The Company has not yet set any climate-related targets or used carbon offsets or renewable energy certificates (RECs).
(IX) GHG inventory and verification status, reduction targets, strategies, and specific action plans	In accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the Company plans to disclose the 2025 inventory information in 2026 and, no later than 2026 as the baseline year, disclose the 2027 reduction targets, strategies, and specific action plans. Currently, inventory and assurance have not been conducted.

1-1 GHG inventory and assurance status of the Company for the most recent two years

1-1-1 GHG inventory information

Please specify the GHG emissions (metric tons of CO_2e), intensity (metric tons of CO_2e per NT$ million), and scope of data coverage for the most recent two years.

Scope of GHG		2024		2025	
		Emissions volume (metric tons of CO_2e)	Intensity (metric tons of CO_2e per NT$ million)	Emissions volume (metric tons of CO_2e)	Intensity (metric tons of CO_2e per NT$ million)
Scope 1	Stationary fuel combustion	--	0.0071	0	0.0108
	Mobile combustion	--		14.710	
	Process emissions	--		0	
	Fugitive emissions	--		0.001	
Scope 2	Purchased electricity	125.117		212.834	
Total		125.117		227.545	

Scope of data coverage for 2024: Neihu headquarters; scope of data coverage for 2025: GMI Technology Inc. and its subsidiaries

The intensity metrics for 2024 and 2025 were calculated based on consolidated revenue of NT$17,709 million and NT$21,015 million, respectively.

(As the Taiwan electricity emission factor and Hong Kong emission factor for 2025 have not yet been announced, their emissions were calculated using the 2024 factors.)

1-1-2 GHG assurance information

Please specify the assurance status for the most recent two years as of the date of publication of the annual report, including the assurance scope, assurance institution, assurance standards, and assurance opinion.
As of the date of publication of the annual report, assurance has not yet been conducted. In accordance with the Taiwan Stock Exchange Corporation's "Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies" and the FSC's "Sustainable Development Action Plans for TWSE/TPEx Listed Companies," the assurance status of the parent company only GHG inventory for 2027 will be disclosed in 2028.

1-2 GHG reduction targets, strategies, and specific action plans

Please specify the base year and related data for GHG reduction, reduction targets, strategies, specific action plans, and the status of achievement of the reduction targets.
In accordance with the Taiwan Stock Exchange Corporation's "Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies" and the FSC's "Sustainable Development Action Plans for TWSE/TPEx Listed Companies," the Company will adopt a base year no later than 2026 and disclose the reduction targets, strategies, and specific action plans for 2027.

(VIII) The state of the Company's performance in the area of ethical corporate management, any variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and the reason for any such variance

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
I. Establishment of policies and programs for ethical management				
(I) Has the Company established an ethical management policy approved by the Board of Directors, and has the policy and practices of honest management been clearly stated in the Articles of Incorporation and external documents, as well as the commitment of the Board of Directors and senior management to actively implement the ethical management policy?	V		The Company has established the "Code of Conduct for Ethical Management", which was approved by the Board of Directors and reported in the shareholders' meeting. The Code is also posted on the Company's internal/external website and the Market Observation Post System for members of the Board of Directors and the management to implement and supervise the implementation of the Code based on the concept of integrity in order to create a sustainable business environment.	There is no material difference.
(II) Has the Company established a mechanism to assess the risk of unethical conduct, regularly analyzed and evaluated the business activities within the scope of business that have a higher risk of unethical conduct, and formulated a plan to prevent	V		The Company has established a "Code of Ethics for Employees", which prohibits unethical conduct such as bribery, accepting bribes, offering or accepting improper benefits, engaging in unfair competition, leaking trade secrets, and harming the rights of stakeholders, etc. Preventive measures and education have been taken to implement the principle of ethical management.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
unethical conduct based on the plan, which at least covers the preventive measures for the conducts mentioned in Article 7(II) of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies"?				
(III) Does the Company specify the operating procedures, guidelines for conduct, disciplinary and reporting systems for non-compliance in the unethical conduct prevention plan, and implement them, and regularly review and revise the previously disclosed plan?	V		The Company has established the "Code of Conduct for Employees", which specifies the penalties for non-compliance, and has reinforced the guidance for new employees and implemented them in its operations.	There is no material difference.
II. Implementation of Ethical Management (I) Does the company evaluate the integrity records of its counterparties and specify the integrity terms in the contracts it signs with them?	V		The Company evaluates the integrity records of its business partners before conducting business transactions with them. Business activities are conducted in accordance with the terms of the contract with the counterparty, and the terms of the business contract specify the ethical conduct of the business.	There is no material difference.

Evaluation Items		Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
		Yes	No	Summary Description	
(II)	Has the Company established a dedicated unit under the Board of Directors to promote ethical corporate management and report regularly (at least once a year) to the Board of Directors on its ethical management policies and plans to prevent unethical conduct and monitor their implementation?		V	The Company does not have a dedicated unit to promote the ethical corporate management, but each unit is responsible for its own implementation, and the Audit Office, which is directly under the Board of Directors, is responsible for supervising and auditing whether there is any violation of ethical management within the Company.	The preparation of such reports will depend on the Company's operation and scale.
(III)	Has the Company established a policy for the prevention of conflict of interest, provided appropriate presentation channels, and implemented them?	V		The Company has established the "Code of Conduct for Ethical Management", which provides policies to prevent conflict of interest and requires each unit to implement them.	There is no material difference.
(IV)	Has the company established an effective accounting system and internal control system for the implementation of integrity management, and has the internal audit unit prepared an audit plan based on the assessment results of the risk of unethical conduct and	V		The Company has established an accounting system and internal control system in accordance with relevant laws and regulations. The internal audit unit performs all audits in accordance with the audit plan, and will arrange for additional audits when special circumstances arise.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
checked the compliance of the unethical conduct prevention plan, or has the company appointed a CPA to perform the audit?				
(V) Does the Company regularly conduct internal and external education and training on integrity management?	V		The Company has established a "Code of Conduct for Ethical Management" which is disclosed on the Company's internal and external website, as well as the MOPS, and hold regular education and training activities. The Company held a one-hour educational training session on ethical corporate management on 12 September 2025, with a total of 62 attendees. The topics included international anti-corruption regulations and latest trends, concepts of integrity governance and their impact on organizations, domestic practical cases, common patterns of corporate fraud, and key points for the detection and prevention of integrity governance issues. Furthermore, the Company continued to hold educational training on corporate integrity on 22 May 2026.	There is no material difference.
III. Operation of the Company's whistleblower system (I) Has the Company established a specific whistleblowing and reward system, established a convenient whistleblowing channel, and		V	The Company has established the "Rules for Internal and External Reporting of Illegal and Unethical Conduct of the Company", which defines the reporting process and reporting channels, but has not yet established the related reward system.	The procedures will be determined according to the company's

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
assigned appropriate personnel to receive whistleblowing reports?				operating conditions and size.
(II) Has the Company established standard operating procedures for the investigation of whistleblowing cases, follow-up tracking measures to be undertaken after the completion of the investigation and the relevant confidentiality mechanism?	V		The Company maintains the confidentiality of all complaints, and the procedures and mechanisms for reporting illegal, unethical and unethical conduct by internal and external personnel are specified in the "Rules for Internal and External Reporting of Illegal and Unethical Conduct of the Company".	There is no material difference.
(III) Does the Company take measures to protect the whistleblower from improper reprisals?	V		The Company will maintain confidentiality and will not subject the whistleblower to improper or unfair treatment as a result of reporting unethical conduct.	There is no material difference.
IV. Enhancement of information disclosure Does the Company disclose the contents and effectiveness of its Code	V		The Company has disclosed the Code of Conduct for Ethical Management on the Company's official website and the MOPS.	There is no material difference.

Evaluation Items	Operation			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons thereof
	Yes	No	Summary Description	
of Conduct on Ethical Management on its website and MOPS?				
V. If the Company has its own code of ethical management in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies", please describe the differences between its operation and the Principles. The Company has established the "Code of Conduct for Ethical Management" to establish and develop a corporate culture of integrity management, and there is no difference between the actual operation and the Principles.				
VI. Other important information for understanding the Company's ethical management operations: (e.g., the Company reviews and amends its Code of Conduct for Ethical Management) The Company will keep an eye on the development of domestic and international regulations related to honest management and encourage directors, managers and employees to make suggestions for improvement. The Company's "Code of Conduct for Ethical Management" has been revised in the 2019 Annual General Meeting of Shareholders in response to the amendment of the law to enhance the effectiveness of the Company's ethical management.				

(IX) Other important information that may be disclosed to enhance understanding of corporate governance operations should also be disclosed: Market Observation Post System http://mops.twse.com.tw.

(X) Implementation of the Internal Control System

1. Internal control statement: Please refer to MOPS, Home > Individual Company > Corporate Governance > Corporate Regulations/Internal Control > Announcement of Internal Control Statement.
2. If a CPA is engaged to review internal control system, the CPA's review report should be disclosed: Not applicable.

(XI) Material resolutions of a shareholders meeting or a Board of Directors meeting during the most recent fiscal year or during the current fiscal year up to the publication date of the annual report

1. Important resolutions of shareholders' meetings for the most recent year and up to the publication date of the annual report

<table>
<tr><th>Meetings</th><th>Date</th><th>Material resolutions and status of implementation</th></tr>
<tr><td>Annual Shareholders' Meeting</td><td>June 25, 2025</td><td>1. Proposal for the Company's 2024 final accounts.
Implementation: The motion was approved by vote.
Voting results:
<table>
<tr><th>Number of voting rights present</th><th>For</th><th>Against</th><th>Invalid</th><th>Abstention/ No vote</th></tr>
<tr><td>81,773,620</td><td>79,369,771</td><td>53,290</td><td>0</td><td>2,350,559</td></tr>
</table>
Note: The above number of voting rights includes the number of voting rights exercised by electronic voting.

2. Proposal for the distribution of the 2024 earnings of the Company.
Implementation status:
In 2024, the Company recorded net profit after tax amounting to NT$386,377,652. After taking into account the remeasurement of the defined benefit plan and the legal reserve, the remaining amount of NT$513,106,947 will not be distributed and instead will be appropriated in accordance with the Articles of Incorporation. The proposal was passed as proposed.
Voting results:
<table>
<tr><th>Number of voting rights present</th><th>For</th><th>Against</th><th>Invalid</th><th>Abstention/No vote</th></tr>
<tr><td>81,773,620</td><td>79,366,402</td><td>74,527</td><td>0</td><td>2,332,691</td></tr>
</table>

3. Proposal to amend certain provisions of the Company's "Articles of Incorporation."</td></tr>
</table>

<table>
<tr><th>Meetings</th><th>Date</th><th>Material resolutions and status of implementation</th></tr>
<tr><td></td><td></td><td>
Implementation: The motion was approved by vote.
Voting results:
<table>
<tr><th>Number of voting rights present</th><th>For</th><th>Against</th><th>Invalid</th><th>Abstention/No vote</th></tr>
<tr><td>81,774,620</td><td>79,377,619</td><td>56,804</td><td>0</td><td>2,340,197</td></tr>
</table>
Note: The above number of voting rights includes the number of voting rights exercised by electronic voting.

4. Re-election of directors of the Company.
Implementation status:
Pursuant to the Company’s Articles of Incorporation, this election shall elect nine directors (including four independent directors) under the candidate nomination system.
Election results:
<table>
<tr><th>Capacity</th><th>Account name/Name</th><th>Number of votes elected</th></tr>
<tr><td>Director</td><td>De-Jet Investment Co., Ltd. Representative: Chia-Wen Yeh</td><td>116,639,559 votes</td></tr>
<tr><td>Director</td><td>De-Jet Investment Co., Ltd. Representative: Ivan Liu</td><td>88,339,975 votes</td></tr>
<tr><td>Director</td><td>De-Jet Investment Co., Ltd. Representative: Po-Chun Yeh</td><td>87,005,211 votes</td></tr>
<tr><td>Director</td><td>De-Jet Investment Co., Ltd. Representative: Wang, Guo-Chang</td><td>85,664,040 votes</td></tr>
<tr><td>Director</td><td>De-Jet Investment Co., Ltd. Representative: Che-Sheng Shen</td><td>84,450,957 votes</td></tr>
<tr><td>Independent Director</td><td>Sen Jan</td><td>59,275,323 votes</td></tr>
<tr><td>Independent Director</td><td>Yen-Hui Ko</td><td>58,353,760 votes</td></tr>
<tr><td>Independent Director</td><td>Wei-Chang Li</td><td>57,333,249 votes</td></tr>
<tr><td>Independent Director</td><td>Chung-Chi Chou</td><td>56,940,829 votes</td></tr>
</table>
4. Discussion on the proposal to lift the non-compete restrictions on newly appointed directors.
Implementation: The motion was approved by vote.
Voting results:
<table>
<tr><th>Number of voting rights present</th><th>For</th><th>Against</th><th>Invalid</th><th>Abstention/No vote</th></tr>
<tr><td>81,774,620</td><td>79,232,412</td><td>166,132</td><td>0</td><td>2,376,076</td></tr>
</table>
Note: The above number of voting rights includes the number of voting rights exercised by electronic voting
</td></tr>
</table>

<table>
<tr><th>Meetings</th><th>Date</th><th>Material resolutions and status of implementation</th></tr>
<tr><td>Extraordinary shareholders' meeting</td><td>Dec. 26, 2025</td><td>1. Following the sale of 127 H200 servers to the Company’s U.S. subsidiary, the Company proposes to change the lessee for these 127 H200 servers.
Implementation: The motion was approved by vote.
Voting results:
<table>
<tr><th>Number of voting rights present</th><th>For</th><th>Against</th><th>Invalid</th><th>Abstention/No vote</th></tr>
<tr><td>36,700,255</td><td>35,599,500</td><td>81,825</td><td>0</td><td>1,018,930</td></tr>
</table>
Note 1: The above number of voting rights includes the number of voting rights exercised by electronic voting.
Note 2: The number of voting rights of attending shareholders has the voting rights of the Chairman and his related parties who abstained from voting deducted, totaling 53,931,615 votes.</td></tr>
</table>

2. Important resolutions of the Board of Directors for the most recent year and up to the publication date of the annual report

Meetings	Date	Important Resolutions
Board of Directors	20th Meeting of the 11th Term January 21, 2025	1. Distribution of year-end bonuses for the Company’s managers in 2024. 2. Annual salary adjustment for the Company’s managers in 2025. 3. Proposal for the Company’s “Regulations Governing Bonuses for Senior Managers.” 4. The Company’s “Statement on the Effective Design and Execution of the Internal Control System for the Procedures for the Acquisition or Disposal of Assets” of the Company for 2024. 5. Proposal for the project review report on the internal control system for “Acquisition or Disposal of Assets” for 2024. 6. Newly established “Regulations Governing Financial and Business Operations Between Related Parties” in accordance with updates to competent authority regulations. Resolution results: All motions were approved as proposed.
Board of Directors	21st Meeting of the 11th Term March 11, 2025	1. The Company’s 2025 business plan. 2. Proposal for the Company’s 2024 final accounts. 3. Proposal for the distribution of director and employee remuneration for 2024. 4. The Company’s annual purchase amount from related parties is expected to exceed 20% of the Company’s most recent consolidated total assets or net consolidated operating revenue for the most recent year. 5. Proposal of the amendment to certain provisions of the Company's Articles of Incorporation 6. Proposal for the Company to establish a U.S. subsidiary. 7. Change of certified public accountants in accordance with the internal duty rotation adjustment of the CPA firm. 8. Proposal for the appointment of CPAs for 2025 and the

Meetings	Date	Important Resolutions
		evaluation of the independence and competence of the CPAs. 9. The Company proposes to purchase and sell equipment with related parties. 10. Re-election of directors of the Company. 11. Matters related to the acceptance of proposals submitted by shareholders holding more than 1% of the shares. 12. Matters related to the acceptance of nominations for director candidates (including independent directors) submitted by shareholders holding more than 1% of the shares. 13. Proposal to release the non-compete restrictions on newly appointed directors. 14. Approved the "Assessment of the Effectiveness of Internal Control System" and "Statement of Internal Control System" for 2024. 15. Matters related to the date, time, venue, and motions of the 2025 annual general shareholders' meeting. Resolution results: All motions were approved as proposed.
Board of Directors	22nd Meeting of the 11th Term April 17, 2025	1. Proposal of the amendment to certain provisions of the Company's Articles of Incorporation 2. Proposal for the Company to change its spokesperson and appoint an additional acting spokesperson. 3. The Company proposes to purchase and sell equipment with related parties. Resolution results: All motions were approved as proposed.
Board of Directors	23rd Meeting of the 11th Term May 9, 2025	1. Proposal for the distribution of the 2024 earnings of the Company. 2. Proposal for the Company's consolidated financial statements for Q1 2025. 3. Proposal for the Company to make a reinvestment in the newly established GMI India. 4. The Company proposes to sell 127 H200 servers to GMI USA Corporation. 5. Amendment to the project budget for the Company's lease of 127 H200 servers. 6. Proposal for changes to the transaction terms of the Company's lease of 127 H200 servers. 7. Nomination of candidates for directors (including independent directors) to be elected in 2025. 8. Release of directors' non-compete agreements and restrictions. Resolution results: All motions were approved as proposed.
Board of Directors	1st Meeting of the 12th Term July 3, 2025	1. Proposal to appoint members of the Company's Remuneration Committee. 2. Proposal to appoint members of the Company's Sustainable Development Committee. 3. Proposal to determine the ex-dividend record date for the Company's 2025 cash dividends and related matters. 4. Proposal for the Company to conduct a cash capital increase through the issuance of new shares in 2025.

Meetings	Date	Important Resolutions
		5. Proposal to change the Company's financial manager, accounting manager, and acting spokesperson. 6. Proposal to change the Company's chief internal auditor. 7. Proposal to change the Company's corporate governance officer. Resolution results: All motions were approved as proposed.
Board of Directors	2nd Meeting of the 12th Term August 7, 2025	1. Proposal for the Company's consolidated financial statements for Q2 2025. 2. Adoption of the Company's "Rules Governing Employee Subscription of Shares for Cash Capital Increase." 3. Proposal regarding the subscription of shares by managers (including the General Manager) in the Company's cash capital increase. 4. Proposal to amend the Company's "Domestic First Unsecured Convertible Corporate Bonds Issuance and Conversion Regulations." 5. Proposal for the Company to make a reinvestment in the newly established Indian subsidiary. 6. Proposal for the review of the Company's 2024 Sustainability Report. Resolution results: All motions were approved as proposed.
Board of Directors	3rd Meeting of the 12th Term October 20, 2025	1. The Company proposes to sell 127 H200 servers to its U.S. subsidiary. 2. Following the sale of 127 H200 servers to the Company's U.S. subsidiary, the Company proposes to change the lessee for these 127 H200 servers. 3. The Company plans to dispose of 31 H100 servers located in the data center of Chief Telecom Inc. 4. Proposal to determine the capital increase record date for the issuance of new shares in Q3 2025 in connection with the Company's first domestic unsecured convertible bonds. 5. Proposal for the Company to establish a Hong Kong subsidiary. 6. Matters related to the date, time, venue, and motions of the first extraordinary shareholders' meeting in 2025. Resolution results: All motions were approved as proposed.
Board of Directors	4th Meeting of the 12th Term November 10, 2025	1. Proposal for the Company's consolidated financial statements for Q3 2025. 2. Revision of the Company's personnel management regulations to add the scope of the Company's "entry-level employees" in compliance with Article 14, Paragraph 6 of the Securities and Exchange Act. 3. The Company's "Audit Plan" for 2026 has been completed. Resolution results: All motions were approved as proposed.
Board of Directors	5th meeting of the 12th Term March 9, 2026	1. The Company's 2026 business plan. 2. Proposal for the Company's 2025 final accounts. 3. Proposal for the distribution of director and employee remuneration for 2025.

Meetings	Date	Important Resolutions
		4. Proposal for the distribution of the 2025 earnings of the Company. 5. The Company's annual purchase amount from related parties is expected to exceed 20% of the Company's most recent consolidated total assets or net consolidated operating revenue for the most recent year. 6. For the purposes of repaying existing liabilities to financial institutions and replenishing medium-term working capital for operations, the Company intends to execute a three-year syndicated credit facility equivalent to NT$2 billion, arranged and led by Taiwan Cooperative Bank, for GMI Technology Inc. and GMI (Hong Kong) Co., Ltd., and to act as a joint guarantor for GMI (Hong Kong) Co., Ltd. 7. Proposal for the appointment of CPAs for 2026 and the evaluation of the independence and competence of the CPAs. 8. Distribution of year-end bonuses for the Company's managers in 2025. 9. Annual salary adjustment for the Company's managers in 2026. 10. Proposal for the Company to adjust the number of payment installments for the sale of 127 H200 servers to its U.S. subsidiary. 11. Approved the "Assessment of the Effectiveness of Internal Control System" and "Statement of Internal Control System" for 2025. 12. Matters related to the acceptance of proposals submitted by shareholders holding more than 1% of the shares. 13. Matters related to the date, time, venue, and motions of the 2026 annual general shareholders' meeting. Resolution results: All motions were approved as proposed.
Board of Directors	6th meeting of the 12th Term April 22, 2026	1. Proposal to amend certain provisions of the Company's "Procedures for Loaning of Funds to Others" and "Procedures for Endorsements and Guarantees." 2. Proposal to amend certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings." 3. Proposal for the Company to provide a Letter of Comfort to banks to assist its subsidiary, GMI (Hong Kong) Co., Ltd., in obtaining bank financing. 4. Proposal to participate in the subscription of preferred shares issued by related party GMI Computing Holding (Cayman) Ltd. (abbreviated as GMIC). 5. Proposal for the Company to provide an endorsement and guarantee for related party GMI Computing International Ltd. (abbreviated as GMIC) in the amount of US$8 million to US$12 million. 6. Matters related to the date, time, venue, and motions of the 2026 annual general shareholders' meeting. Resolution results: All motions were approved as proposed.

(XII) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

IV. Information on the professional fees of the attesting CPAs

(I) CPA fees information

Unit: NT$ ‘000

Name of Accounting Firm	Name of CPA	Period of audit	Audit fees	Non-audit fees	Total	Remark
KPMG Taiwan	Shu-Zhi Yang	2025/1/1 – 2025/12/31	4,570	2,481	7,051	Note
	Meng-Chun Chi					

Note:

(I) The content of non-audit fee services includes NT$600 thousand for the first and second installment payments of consulting services for the 2024 sustainability report, NT$95 thousand for reimbursed expenses during the audit of the 2024 financial statements, NT$1,000 thousand for additional server-related fees in 2025, NT$641 thousand for U.S. tax consulting service fees in 2025, NT$80 thousand for review fees related to the 2025 cash capital increase, NT$50 thousand for post-reporting fees to the Investment Commission in 2025, and NT$15 thousand for Q3 2025 XBRL service fees.

(II) If the audit fee paid in the year of change of accounting firm is less than the audit fee in the year before the change, the amount of the audit fee before and after the change and the reasons for the change should be disclosed: None.

(III) If the audit fee is reduced by 10% or more from the previous year, the amount, percentage and reasons for the reduction shall be disclosed: None.

V. Change of CPAs:

(I) About the former attesting CPA

<table>
<tr><td>Replacement date</td><td colspan="3">Approved by the Board of Directors on March 11, 2025</td></tr>
<tr><td>Reasons and explanations for the replacement</td><td colspan="3">The former attesting CPAs of the Company were Heng-Sheng Lin and Shu-Zhi Yang of KPMG Taiwan. In line with the internal job rotations of KPMG Taiwan, the attesting CPAs of the Company were changed to Shu-Zhi Yang and Men-Chun Chi with effect from Q1 of 2025.</td></tr>
<tr><td rowspan="3">Indicate whether the appointment is terminated or not accepted by the appointed CPA.</td><td>Parties
Condition</td><td>CPA</td><td>Appointer</td></tr>
<tr><td>Voluntary termination of appointment</td><td>Not applicable</td><td>Not applicable</td></tr>
<tr><td>No longer accept (renew) the appointment</td><td>Not applicable</td><td>Not applicable</td></tr>
<tr><td>Opinions on audit reports issued within the last two years other than unqualified opinions and reasons thereof.</td><td colspan="3">None</td></tr>
<tr><td>Any disagreement with the</td><td>Yes</td><td></td><td>Accounting Principles and Practices</td></tr>
</table>

<table>
<tr><td rowspan="6">Company</td><td rowspan="4"></td><td></td><td>Disclosure of Financial Reports</td></tr>
<tr><td></td><td>Scope of Audit or Procedures</td></tr>
<tr><td></td><td>Others</td></tr>
<tr><td></td><td></td></tr>
<tr><td>None</td><td colspan="2">V</td></tr>
<tr><td colspan="3">Description</td></tr>
<tr><td>Other disclosures
(Items 1(d) to 1(g) of Article 10(6) of this Standard should be disclosed)</td><td colspan="3">Not applicable</td></tr>
</table>

(II) Successor CPAs

Name of the Firm	KPMG Taiwan
Name of CPA	CPAs Shu-Zhi Yang, Meng-Chun Chi
Date of Appointment	March 11, 2025
Consultation on the accounting treatment or accounting principles for certain transactions and possible issuance of financial statements prior to the appointment and the results of such consultation	Not applicable
Written opinion of the successor accountants on matters on which the predecessor accountants disagreed	Not applicable

(III) A letter of reply from the predecessor accountant on the matters set forth in paragraphs 6(1) and 2(III) of Article 10 of this Standard: Not applicable.

VI. Where the Company's chairman, president, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of the Company’s attesting certified public accountant or at an affiliated enterprise of such accounting firm: None.

VII. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report) by a director, supervisor, manager, or shareholder with a stake of more than 10% during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

(I) Changes in shareholdings of directors, managers and major shareholders:

Unit: Shares

Title	Name	2025		For 2026 up to April 19, 2026	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares	Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares
Corporate Representative Director	Chia-Wen Yeh (De-Jet Investment Co., Ltd.)	4,503,435	-	-	-
Corporate Representative Director (General Manager)	Ivan Liu (De-Jet Investment Co., Ltd.)	-	-	-	-
Corporate Representative Director	Po-Chun Yeh (De-Jet Investment Co., Ltd.)	7,593	-	-	-
Corporate Representative Director	Li-Li Hsu (De-Jet Investment Co., Ltd.) (Note 1)	-	-	-	-
Corporate Representative Director	Wang, Guo-Chang (De-Jet Investment Co., Ltd.)	-	-	-	-
Corporate Representative Director	Che-Sheng Shen (De-Jet Investment Co., Ltd.)	-	-	-	-
Independent Director	Sen Jan	-	-	-	-
Independent Director	Yen-Hui Ko	-	-	-	-
Independent Director	Wei-Chang Li	-	-	-	-
Independent Director	Chung-Chi Chou	-	-	-	-
Finance, Vice President	Jason Lin (Note 2)	-	-	-	-
Senior Assistant Vice President	Wan-Yu Cho	180,000	-	(25,000)	-
Senior Assistant Vice President	Mei-Hui Lin (Note 3)	-	-	-	-
Senior Assistant Vice President	Ching-Hsien Chen	-	-	-	-
Senior Assistant Vice President	Deng-Chia Ko	-	-	-	-

Title	Name	2025		For 2026 up to April 19, 2026	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares	Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares
Senior Assistant Vice President	Ming-Che Yu	40,000	-	-	-
Assistant Vice President	Shu-Hui Wu (Note 4)	-	-	-	-
Assistant Vice President	Po-Heng Liu	-	-	-	-
Assistant Vice President	Bo-Jen Liao	-	-	-	-
Assistant Vice President	Sheng-Hung Wu	-	-	-	-
Assistant Vice President	Yu-Lun Lin	-	-	-	-
Assistant Vice President	Chung-Chiu Hsieh (Note 5)	-	-	-	-
Assistant Vice President	Shu-Ling Lin (Note 6)	20,000	-		
Major Shareholder	De-Jet Investment Co., Ltd.	-	-	-	-

Note 1: Director Li-Li Hsu was discharged from office upon the re-election of directors at the shareholders' meeting held on June 25, 2025.

Note 2: Discharged from office on July 3, 2025; resigned on July 28, 2025.

Note 3: Resigned on March 31, 2025.

Note 4: Newly appointed on March 1, 2026.

Note 5: Resigned on July 25, 2025.

Note 6: Newly appointed on August 1, 2025. Resigned on February 10, 2026

(II) Information on related parties for the transfer of shares or pledge of shares: None.

VIII. Relationship information, if among the Company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship

Date: April 19, 2026

Name (Note 1)	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Names and relationships of the top ten shareholders who are related parties or are spouses or relatives within the second degree of kinship. (Note 3)		Remark
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or name)	Relationship	
De-Jet Investment Co., Ltd.	57,285,713	31.37	0	0%	0	0%	Chia-Wen Yeh	The Chairman of the company is also the Chairman of GMI Technology Inc.	
Dejie Investment Co., Ltd.	16,043,482	8.78	0	0%	0	0%	Ming-Han Yeh	The Chairman of the company is the son of the Chairman of	
Lin, He-Yue	1,647,886	0.90	0	0%	0	0%	None	None	
Wu, Wen-Shan	1,219,000	0.67	0	0%	0	0%	None	None	
Citi Bank was entrusted with the custody of the Berkeley Capital SBL/PB Investment Account	884,393	0.48	0	0%	0	0%	None	None	
Ming-Sung Yu	814,000	0.45	0	0%	0	0%	None	None	
Yi-Shan Cho	552,549	0.30	0	0%	0	0%	None	None	
He Feng United Co., Ltd.	500,000	0.27	0	0%	0	0%	None	None	
Chen Mao-Hsiung	432,284	0.24	0	0%	0	0%	None	None	
Hsueh-Cheng Yen	418,433	0.23	0	0%	0	0%	None	None	

IX. The consolidated total number of shares and total equity stake held in any single enterprise by the Company, its Directors and Supervisors, managers, and any companies controlled either directly or indirectly by the Company

April 31, 2025; unit: Thousand shares

Reinvested Business Entities	The Company		Investment by directors, managers who directly or indirectly control the business		Consolidated Investment	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
GMI Technology (BVI) Co., Ltd	18,277	100.00%	-	-	18,277	100.00%
Global Mobile Internet Co., Ltd.	1,548	34.21%	-	-	1,548	34.21%
HARKEN INVESTMENTS LIMITED	13,169	100.00%	-	-	13,169	100.00%
Vector Electronic Company Limited	34,149	100.00%	-	-	34,149	100.00%
G.M.I International Trading (Shanghai) Co., Ltd.	Note 1	100.00%	-	-	Note 1	100.00%
Shenzhen Hongda Futong Electronics Co., Ltd.	Note 1	100.00%	-	-	Note 1	100.00%
GW Electronics Company Limited	102,000	51.00%	-	-	102,000	51.00%
Unitech Electronics Co., Ltd.	9,559	12.73%	-	-	9,559	12.73%
Rehear Audiology Co., Ltd.	5,800	23.65%	1,226	5%	7,026	28.65%
GMI USA Corporation	500	100.00%	-	-	500	100.00%

Note 1: Not applicable, non-joint stock company, and no shares issued.

Three. Raising of Funds

I. Capital and share capital

(I) Source of share capital

Unit: Shares, NT$

Year and Month	Issue Price	Authorized share capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of share capital	Use of property other than cash to offset stock acquisition payments	Others
1995.10	10	2,500,000	25,000,000	1,000,000	10,000,000	Establishment of share capital Capital increase in cash by NT$ 10,000,000	None	Note 1
1996.11	10	2,500,000	25,000,000	2,000,000	20,0000000	Capital increase in cash by NT$ 10,000,000	None	Note 2
1997.09	10	3,000,000	30,000,000	3,000,000	30,000,000	Capital increase in cash by NT$ 10,000,000	None	Note 3
1998.06	10	7,000,000	70,000,000	5,000,000	50,000,000	Capital increase in cash by NT$ 20,000,000	None	Note 4
1998.12	10	1,500,000	15,000,000	1,500,000	15,000,000	Capital reduction of NT$35,000,000	None	Note 5
1999.08	10	3,000,000	30,000,000	3,000,000	30,000,000	Capital increase in cash by NT$ 15,000,000	None	Note 6
2000.07	10	10,000,000	100,000,000	5,000,000	50,000,000	Capital increase in cash by NT$ 20,000,000	None	Note 7
2002.04	10	21,000,000	210,000,000	21,000,000	210,000,000	Capital increase in cash by NT$ 160,000,000	None	Note 8
2003.06	12	60,000,000	600,000,000	34,065,000	340,650,000	Capital increase in cash by NT$ 100,000,000 capital increase transferred from surplus earnings amounting to NT$ 29,400,000 Employee bonus transferred to capital increase amounting to NT$1,250,000	None	Note 9
2003.11	10	60,000,000	600,000,000	34,098,250	340,982,500	Employee Stock Options NT$332,500	None	Note 10
2004.04	10	60,000,000	600,000,000	34,250,750	342,507,500	Employee Stock Options NT$1,525,000	None	Note 11
2004.09	10	60,000,000	600,000,000	38,620,750	386,207,500	Capital increase transferred from surplus earnings by NT$ 41,100,000 Employee bonus transferred to capital increase amounting to NT$2,600,000	None	Note 12
2004.10	10	60,000,000	600,000,000	38,646,340	386,463,400	Employee Stock Options NT$255,900	None	Note 13
2005.04	10	60,000,000	600,000,000	38,921,590	389,215,900	Employee Stock Options NT$2,752,500	None	Note 14

Year and Month	Issue Price	Authorized share capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of share capital	Use of property other than cash to offset stock acquisition payments	Others
2005.08	10	60,000,000	600,000,000	43,524,533	435,245,330	Capital increase transferred from surplus earnings by NT$35,029,430 Employee bonus transferred to capital increase amounting to NT$11,000,000	None	Note 15
2005.10	10	60,000,000	600,000,000	43,696,533	436,965,330	Employee Stock Options NT$1,720,000	None	Note 16
2005.11	16	60,000,000	600,000,000	48,779,533	487,795,330	Capital increase in cash amounting to NT$ 50,830,000	None	Note 17
2006.04	10	60,000,000	600,000,000	48,884,783	488,847,830	Employee Stock Options NT$1,052,500	None	Note 18
2006.08	10	150,000,000	1,500,000,000	53,806,718	538,067,180	Capital increase transferred from surplus earnings by NT$34,219,350 Employee bonus transferred to capital increase amounting to NT$15,000,000	None	Note 19
2006.10	10	150,000,000	1,500,000,000	53,863,218	538,632,180	Employee Stock Options NT$565,000	None	Note 20
2007.04	10	150,000,000	1,500,000,000	53,959,968	539,599,680	Employee Stock Options NT$967,500	None	Note 21
2007.08	10	150,000,000	1,500,000,000	57,007,967	570,079,670	Capital increase transferred from surplus earnings by NT$26,979,990 Employee bonus transferred to capital increase amounting to NT$3,500,000	None	Note 22
2007.10	10	150,000,000	1,500,000,000	57,082,717	570,827,170	Employee Stock Options NT$747,500	None	Note 23
2008.04	10	150,000,000	1,500,000,000	57,155,217	571,552,170	Employee Stock Options NT$725,000	None	Note 24
2008.09	10	150,000,000	1,500,000,000	62,157,635	621,576,350	Capital increase transferred from surplus earnings by NT$ 5,724,180 Employee bonus transferred to capital increase amounting to NT$4,300,000	None	Note 25
2008.11	5.36	150,000,000	1,500,000,000	72,157,635	721,576,350	Private placement of NT$100,000,000	None	Note 26
2010.09	22	150,000,000	1,500,000,000	87,157,635	871,576,350	Capital increase in cash by NT$ 150,000,000	None	Note 27
2013.09	10	150,000,000	1,500,000,000	90,643,941	906,439,410	Capital increase transferred from surplus earnings by NT$34,863,060	None	Note 28
2014.10	10	150,000,000	1,500,000,000	95,176,139	951,761,390	Capital increase transferred from surplus earnings by NT$ 45,321,980	None	Note 29

Year and Month	Issue Price	Authorized share capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of share capital	Use of property other than cash to offset stock acquisition payments	Others
2015.09	10	150,000,000	1,500,000,000	108,500,799	1,085,007,990	Capital increase transferred from surplus earnings by NT$ 133,246,600	None	Note 30
2016.05	6	150,000,000	1,500,000,000	128,500,799	1,285,007,990	Capital increase in cash by NT$ 200,000,000	None	Note 31
2018.03	7	150,000,000	1,500,000,000	109,002,365	1,090,023,650	Capital reduction to offset losses of NT$294,984,340 Capital increase in cash by NT$100,000,000	None	Note 32
2018.11	10	150,000,000	1,500,000,000	110,310,394	1,103,103,940	Capital increase transferred from surplus earnings by NT$ 13,080,290	None	Note 33
2019.9	10	200,000,000	2,000,000,000	118,032,122	1,180,321,220	Capital increase transferred from surplus earnings by NT$ 77,217,280	None	Note 34
2020.9	10	200,000,000	2,000,000,000	125,114,050	1,251,140,500	Capital increase transferred from surplus earnings by NT$ 70,819,280	None	Note 35
2021.9	10	200,000,000	2,000,000,000	137,625,455	1,376,254,550	Capital increase transferred from surplus earnings by NT$ 125,114,050	None	Note 36
2022.8	10	200,000,000	2,000,000,000	162,625,455	1,626,254,550	Capital increase in cash by NT$ 250,000,000	None	Note 37

Note 1: October 6, 1995 Jian-Yi No. 01020108.
Note 2: November 20, 1996 Jian-Yi-Zi No. 85360314.
Note 3: September 13, 1997 Jian-Yi-Zi No. 86331123.
Note 4: June 10, 1998 Jian-Yi-Zi No. 87296832
Note 5: December 17, 1998, Jian-Yi-Zi No. 87357242.
Note 6: August 23, 1999, Jian 88 Zi No. 668450.
Note 7: July 7, 2000, Jing-Zi-No. 89456457.
Note 8: April 29, 2002, Jing-Shou-Shang-Zi No. 09101142830.
Note 9: July 22, 2003, Fu-Jian-Shang-Zi No. 09212843110.
Note 10: Nov. 24, 2003 Fu-Jian-Shang-Zi No. 09222872710.
Note 11: April 14, 2004, Fu-Jian-Shang-Zi No. 09308425600.
Note 12: September 15, 2004 Fu-Jian-Shang-Zi No. 09319633220.
Note 13: October 21, 2004, Fu-Jian-Shang-Zi No. 09321168010.
Note 14: April 22, 2005, Fu-Jian-Shang-Zi No. 09408044800.
Note 15: August 31, 2005, Fu-Jian-Shang-Zi No. 09417385410.
Note 16: October 20, 2005, Fu-Jian-Shang-Zi No. 09423433400.
Note 17: November 23, 2005, Fu-Jian-Shang-Zi No. 09424714900.
Note 18: April 20, 2006, Fu-Jian-Shang-Zi No. 09575614010.
Note 19: August 28, 2006, Jing-Shou-Shang-Zi 09501191550.
Note 20: October 18, 2006, Jing-Shou-Shang-Zi No. 09501234010.
Note 21: April 14, 2005 Jing-Shou-Shang-Zi No. 09601077170.
Note 22: August 30, 2007 Jing-Shou-Shang-Zi No.09601212940.
Note 23: October 18, 2007 Jing-Shou-Shang-Zi No.09601250240.
Note 24: April 17, 2008 Jing-Shou-Shang-Zi No.09701091940.
Note 25: September 8, 2008 Jing-Shou-Shang-Zi No.09701230320.
Note 26: November 12, 2008 Jing-Shou-Shang-Zi No.09701290140.
Note 27: September 13, 2010 Jing-Shou-Shang-Zi No.09901206530.
Note 28: September 23, 2013 Jing-Shou-Shang-Zi No.10201192590.
Note 29: October 30, 2014 Jing-Shou-Shang-Zi No.1031218920.
Note 30: September 17, 2015 Jing-Shou-Shang-Zi No.10401195590.
Note 31: May 19, 2016 Jing-Shou-Shang-Zi No.10501102960.
Note 32: March 16, 2018 Jing-Shou-Shang-Zi No.10701026700.
Note 33: November 15, 2018 Jing-Shou-Shang-Zi No.10701142500.
Note 34: September 11, 2019 Jing-Shou-Shang-Zi No.10801124150.
Note 35: September 7, 2020 Jing-Shou-Shang-Zi No.10901171010.
Note 36: September 11, 2021 Jing-Shou-Shang-Zi No.11001162620.

Note 37: August 30, 2022 Jing-Shou-Shang-Zi No.11101162940.

April 19, 2026; unit: shares

Types of shares	Authorized share capital				Remark
	Shares outstanding		Unissued shares	Total	
Registered Common Stock	Listed	Unlisted	117,373,185	300,000,000	None
	182,626,815	-			

Information relating to the shelf registration system for the offering and issuance of securities: Not applicable.

(II) List of Major Shareholders

April 19, 2026; unit: shares

Shares / Name of major shareholders	Shares held	Shareholding ratio (%)
De-Jet Investment Co., Ltd.	57,285,713	31.37
Dejie Investment Co., Ltd.	16,043,482	8.78
Lin, He-Yue	1,647,886	0.90
Wu, Wen-Shan	1,219,000	0.67
Citi Bank was entrusted with the custody of the Berkeley Capital SBL/PB Investment Account	884,393	0.48
Ming-Sung Yu	814,000	0.45
Yi-Shan Cho	552,549	0.30
He Feng United Co., Ltd.	500,000	0.27
Chen Mao-Hsiung	432,284	0.24
Hsueh-Cheng Yen	418,433	0.23

(III) Dividend policy and implementation status

1. Dividend policy as stated in the Company's Articles of Incorporation:

   The dividend policy set forth in the Company's Articles of Incorporation is as follows (approved at the Annual General Meeting on June 21, 2016): According to the Company's Articles of Incorporation, if there is any surplus in the annual accounts, 10% shall be set aside as legal reserve after paying taxes and covering accumulated losses in accordance with the law, but the legal reserve may not be set aside if it has reached the Company's paid-in capital, and the rest shall be set aside or reversed to special reserve in accordance with the law. If there is any unappropriated earnings, the Board of Directors shall prepare a proposal for the appropriation of the earnings and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

   In order to maintain a sound financial structure and to take into account the interests of investors, the Company adopts a balanced dividend policy by distributing no less than 30% of the current year's distributable earnings and paying cash dividends on at least 10% of the current year's dividends. If the dividends are not sufficient, the Company may distribute stock dividends in full.

2. Proposed distribution of dividends for 2025:

   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 instead will be appropriated in accordance with the Articles of Incorporation. On March 9, 2026, the Board of Directors resolved to distribute shareholders' cash dividends of NT$237,414,860 based on the number of 182,626,815 shares outstanding, or NT$1.3 per share, to the nearest NT$. The total of all other receivables is recognized in the Company's other income. 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; to be ratified in the 2026 annual general meeting.

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 (NT$1.3)	(237,414,860)
Undistributed earnings at the end of the period	$535,673,258

3. Significant changes in expected dividend policy: None.

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

<table>
<tr><th colspan="3">Item \ Year</th><th>2026 (estimated)</th></tr>
<tr><td colspan="3">Paid-in capital at the beginning of period</td><td>1,826,268</td></tr>
<tr><td rowspan="3">Dividend distribution for the year</td><td colspan="2">Cash dividends per share</td><td>1.3</td></tr>
<tr><td colspan="2">Number of allotted shares per share</td><td>—</td></tr>
<tr><td colspan="2">Number of shares per share from capital reserve</td><td>—</td></tr>
<tr><td rowspan="7">Changes in operating results</td><td colspan="2">Operating Income</td><td rowspan="13">Not Applicable</td></tr>
<tr><td colspan="2">Increase (decrease) in operating income over the same period last year</td></tr>
<tr><td colspan="2">Net income after tax</td></tr>
<tr><td colspan="2">Increase (decrease) in net income after tax compared to the same period last year</td></tr>
<tr><td colspan="2">Earnings per share</td></tr>
<tr><td colspan="2">Increase (decrease) in earnings per share from the same period last year</td></tr>
<tr><td colspan="2">Average return on investment (inverse of average annual cost/benefit ratio)</td></tr>
<tr><td rowspan="6">Proposed mandatory earnings per share and cost/benefit ratio</td><td rowspan="2">If all of the capital surplus is transferred to cash dividends</td><td>Proposed earnings per share</td></tr>
<tr><td>Proposed average annual rate of return on investment</td></tr>
<tr><td rowspan="2">If capital surplus is not transferred to capital</td><td>Proposed earnings per share</td></tr>
<tr><td>Proposed average annual rate of return on investment</td></tr>
<tr><td rowspan="2">If capital surplus is not provided and capitalization of earnings is converted to cash dividends</td><td>Proposed earnings per share</td></tr>
<tr><td>Proposed average annual rate of return on investment</td></tr>
</table>

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

(V) Remuneration to employees and directors

1. The percentage or scope of remuneration to employees and directors as stated in the Company's Articles of Incorporation:

   Article 21, Chapter 5 of the Company's Articles of Incorporation provides:

   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. 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.

2. The basis for estimating the amount of remuneration to employees and directors, the basis for calculating the number of shares for employee remuneration distributed by stock, and the accounting treatment if the actual amount of distribution differs from the estimated amount:

   The Company does not issue stock-based compensation to employees.

3. Information on the proposed employee bonus distribution approved by the Board of Directors: The calculation of directors' and employees' remuneration for 2025 was based on the Company's 2025 pre-tax net income of NT$391,563 thousand (excluding directors' and employees' remuneration) multiplied by the distribution percentage stipulated in the Company's Articles of Incorporation. The distribution was approved by all directors and independent directors present as follows:

	Distribution amount (NT$)
Cash compensation to employees	400,000
Employee stock bonus	0
Directors’ remuneration	7,800,000

4. The actual distribution (including number of shares distributed, the amount and the price of the shares) after the remuneration to employees and directors (including independent directors) in the previous year, and the differences between them and the remuneration of employees and directors (including independent directors) should be stated, the reasons for the differences and the handling of the situation:

   (1) The actual distribution of bonuses to employees and remuneration to directors (including independent directors) for 2024 is as follows:
   Remuneration in cash to employees: NT$600,000.
   Employee stock bonus: NT$0.
   Remuneration to directors (including independent directors): NTD 10,000,000.

   (2) If there is any difference between the above amount and the amount recognized as bonus to employees and remuneration to directors (including independent directors), please state the amount of difference, the reason for the difference and the handling of the difference: No difference.

(VI) Repurchase of the Company's shares: None.

II. State of Corporate Bonds

(I) Domestic and overseas corporate bonds:

<table>
<tr><th colspan="2">Types of corporate bonds
(Note 2)</th><th>Domestic first unsecured convertible corporate bonds
(Note 5)</th></tr>
<tr><td colspan="2">Date of issuance (processing)</td><td>June 25, 2024</td></tr>
<tr><td colspan="2">Par value</td><td>NTD 100,000</td></tr>
<tr><td colspan="2">Place of issuance and trading (Note 3)</td><td>Taipei Exchange</td></tr>
<tr><td colspan="2">Issue Price</td><td>Issued at 100.5% of the face value</td></tr>
<tr><td colspan="2">Equity</td><td>NTD 1 billion</td></tr>
<tr><td colspan="2">Interest rate</td><td>Coupon rate: 0%</td></tr>
<tr><td colspan="2">Term</td><td>3 years; from June 25, 2024 to June 25, 2027</td></tr>
<tr><td colspan="2">Guarantee institution</td><td>Not Applicable</td></tr>
<tr><td colspan="2">Trustee</td><td>Trust Department, E.SUN Commercial Bank, Ltd.</td></tr>
<tr><td colspan="2">Underwriting firm</td><td>Lead underwriter
KGI Securities Co., Ltd.</td></tr>
<tr><td colspan="2">Certifying attorney</td><td>Attorney Ya-Wen Chiu, Handsome Attorneys-at-law</td></tr>
<tr><td colspan="2">Attesting CPA</td><td>KPMG Taiwan
Jason Lin and Winston Yu, Certified Public Accountants</td></tr>
<tr><td colspan="2">Repayment methods</td><td>Unless bondholders convert the bonds to the Company's common shares in accordance with Article 10 of the Company's Domestic First Unsecured Convertible Corporate Bonds Issuance and Conversion Regulations (hereinafter referred to as these Regulations), or the Company redeems them early in accordance with Article 18 of these Regulations, or the Company repurchases and cancels them through securities firms' business premises, the Company shall repay the bond principal in cash in one lump sum at face value within ten business days (including the tenth business day) from the day following the maturity date of these convertible corporate bonds.</td></tr>
<tr><td colspan="2">Outstanding principal amount</td><td>NTD 1 billion</td></tr>
<tr><td colspan="2">Redemption or early repayment
Terms of settlement</td><td>Please refer to Article 18 and Article 19 of the Company's "Domestic First Unsecured Convertible Corporate Bonds Issuance and Conversion Regulations".</td></tr>
<tr><td colspan="2">Restrictions (Note 4)</td><td>None</td></tr>
<tr><td colspan="2">Name of credit rating agency, rating date, corporate bond rating result</td><td>Not applicable</td></tr>
<tr><td rowspan="2">Other attached rights</td><td>Amount of common shares, overseas depositary receipts, or other securities converted (exchanged or subscribed) as of the date of publication of the annual report</td><td>As of April 4, 2026, bondholders had requested the conversion into 1,360 shares of common stock.</td></tr>
<tr><td>Issuance and conversion (exchange or subscription) method</td><td>Please refer to the Company's "Domestic First Unsecured Convertible Corporate Bonds Issuance and Conversion Regulations".</td></tr>
<tr><td colspan="2">Issuance and conversion, exchange or subscription method, potential dilution of equity due to issuance terms, and impact on existing shareholders' equity</td><td>No significant impact</td></tr>
</table>

Name of custodian institution for exchange target	Not Applicable

Note 1: The status of corporate bond issuance includes both public and private corporate bonds that have been issued or are in the process of being issued. Public corporate bonds in the process refer to those that have become effective (approved) by the FSC; private corporate bonds in the process refer to those approved by resolution of the Board of Directors.
Note 2: The number of columns may be adjusted according to the actual number of transactions handled.
Note 3: Applicable to overseas corporate bonds.
Note 4: Such as restrictions on the distribution of cash dividends or external investments, or requirements to maintain a certain asset ratio.
Note 5: If privately placed, it shall be clearly indicated in a prominent manner.
Note 6: Convertible corporate bonds, exchangeable corporate bonds, shelf registration corporate bonds, or corporate bonds with warrants shall further disclose information on convertible corporate bonds, exchangeable corporate bonds, shelf registration corporate bonds, and corporate bonds with warrants according to their nature and in the prescribed tabular format.

(II) If convertible corporate bonds with the right of conversion to common shares, overseas depositary receipts, or other securities have been issued, the following information should be listed in this table:

Types of corporate bonds		Domestic first unsecured convertible corporate bonds		
Item \ Year		2024	2025	For the current year up to April 4, 2026
Market price of convertible corporate bonds	Highest	139	106.20	98.00
	Lowest	100	92.05	94.10
	Average	122.05	99.43	95.00
Conversion price		75.8	73.2	73.20
Date of issuance (processing) and conversion price at issuance		Issued on June 25, 2024, with a conversion price of NT$76.8 at the time of issuance.		
Method of fulfilling conversion obligations		Issuance of new shares		

III. Status of the Company's Preferred Shares: None.

IV. Status of the Company's Overseas Depositary Receipts: None.

V. Status of the Company's Employee Stock Options: None.

(I) The Company's employee stock warrants that have not yet expired shall disclose the status of implementation and impact on shareholders' equity as of the date of publication of the annual report: None.

(II) Names of managers who have obtained employee stock warrants and the top ten employees with the highest number of shares subscribable through employee stock warrants, as well as the status of acquisition and subscription accumulated up to the date of publication of the annual report: The Company has no managers who have obtained employee stock warrants nor any employees ranked among the top ten in terms of shares subscribable through employee stock warrants.

VI. New Restricted Employee Shares: None.

VII. Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies: None.

VIII. Implementation of the Company's Capital Allocation Plans: None.

Four. Operations Overview

I. Business Description

(I) Business Scope

1. The principal business scope the Company is engaged in
   A. I301010 Software Design Services.
   B. CC01060 Wired Communication Equipment and Apparatus Manufacturing.
   C. CC01070 Telecommunication Equipment and Apparatus Manufacturing.
   D. CC01080 Electronics Components Manufacturing.
   E. F118010 Wholesale of Computer Software.
   F. F119010 Wholesale of Electronic Materials.
   G. F113050 Wholesale of Computers and Clerical Machinery Equipment.
   H. F113070 Wholesale of Telecommunication Apparatus.
   I. IZ99990 Other Industrial and Commercial Services.
   J. F401010 International Trade.
   K. I501010 Product Design.
   L. JE01010 Rental and Leasing.
   M. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
2. Sales ratio of major products (2025)

Unit: NT$ thousand

Business Scope	Net Operating Revenue	Revenue Proportion (%)
Digital Communication Application Solutions and Components	18,000,264	85.32
Storage Device Application Solutions and Components	2,678,407	12.70
Analog Electronic Components	169,421	0.80
Server leasing interest income	248,152	1.18
Total	21,096,244	100

Source: Audited financial reports for 2025

3. Current products (services)
   (1) Digital Communication Application Solutions and Components:
   Application solutions: Wireless LAN card, S-HUB, Router, ADSL broadband network, AP, WDMA, VoIP, LCD monitor, Desktop PC, Notebook, card reader, Tablet PC, Bluetooth headset, IoT transmission module, fiber optic module, etc.
   Components: Wireless network IC, LAN IC, LCD driver IC, USB Disk control IC, Audio decoding IC, USB interface application IC, Card Reader control IC, ARM CPU, WiFi-PA, Bluetooth IC.
   (2) Storage Device Application Solutions and Components:
   Application solutions: LCD TV, Set-top Box, digital multimedia player (DMP), various memory cards (MMC, CF, SD...), solid state hard disk, etc.
   Components: SRAM, SDRAM, DDR Memory, SPI Flash, SSD and various memory card control ICs.

(3) Analog Electronic Components:

Application Solutions: Power adapters, ADSL broadband, SOHO gateways.

Components: MosFET transistor, Ethernet PHY chip, voltage regulator, overcurrent protection device, and power control device.

4. New products (services) to be developed

The rise of emerging trends will lead the direction of the development of the electronics industry. In the information technology field, the enhancement of existing products and research and development are key directions of development; in addition, the consumer electronics market is also driving the goal of capturing the market with multimedia and consumer-grade products. With the underlying trend of portable electronic products becoming more and more multifunctional, the design and search for higher capacity and lower power consumption storage technologies to meet the needs of users to store and share multimedia information has become the primary challenge for the future. Therefore, we consider ourselves as a 'solution provider' and plan our development direction as follows:

(1) Computer and Peripheral (Information Technology) Application Solutions.

SOHO Gateway, Wireless LAN, LCD Monitor, Memory Card, SSD, Network Storage, Card Reader, Notebook Charger, PoE Switch, 10GPoN, etc. etc.

(2) Consumer Electronic application solutions:

LCD Monitor, DMP, Bluetooth Headset, Bluetooth Speaker, Tablet (MID), WiDi, IoT, IoI, dashcam recorder, Universal PD Transformer.

(II) Industry Overview

1. The main application areas and solutions are all competitive and profitable products. The various development trends of the Company's main application products are described as follows:

(1) TWS: True Wireless Bluetooth Headset

TWS headset mainly transmits signals through Bluetooth technology. However, due to the small size and battery capacity of TWS headphones, and the need to meet users' demands for connection stability, battery life and sound quality, Bluetooth connection technology with faster transmission speed, more stable connection capability and lower power consumption is one of the core technologies for the development of TWS headphones.

The TWS headphones industry is constantly evolving, and as technology advances, so too does related technologies. For example, the introduction of the Bluetooth 5.2 standard allows for faster transmission speeds, lower latency and more stable connectivity to TWS headset technology. In addition, improved voice recognition technology and optimized battery technology have also enabled TWS headset products to have better voice recognition and longer battery life. The continuous improvement of these technologies will further promote the development of TWS headset industry and bring better product experience to consumers.

This includes products such as open-ring headphones, in-ear headphones, etc. In order to meet the different needs of consumers, OTC hearing aids are also offered in the market catering to the hearing impaired. Unlike traditional hearing aids, OTC hearing aids are more affordable and have a more stylish, compact design that can effectively improve the quality of life for people with hearing loss. OTC hearing aid products have also continued to evolve through innovation, and more intelligent hearing aids have been developed, with noise reduction, voice recognition, intelligent control and other functions, making OTC hearing aid products gain traction in the market.

In terms of TWS headphones, in order to meet consumers' requirements for a better listening experience, many brands continue to develop more intelligent and more human-centered products. For example, some brands have launched headphones with active noise cancelling functions, which can minimize surrounding noise during use, allowing users to focus more on music or voice calls. In addition, there are also many intelligent applications in the TWS headphone market, such as headphone charging box with wireless charging function and headphones supporting voice assistant, which provide consumers with a more convenient and compelling user experience.

Overall, both the TWS headset market and OTC hearing aid market are facing continuous changes and development.

With the rapid advancement of technology, the functions and performance of these products will be upgraded continuously, and more new products will enter the market to promote the development of the whole industry.

(2) Internet (IoT)

The Internet is currently the hottest topic in the market, and various suppliers are fully engaged in this field, offering there is a wide range of technologies. The Internet market requires not only hardware, but also integrated software development and platform integration to meet the business opportunities brought by the rise of the Internet of Things (IoT). These opportunities include:

① Hardware: IoT devices and related communication devices, various sensor ICs, communication ICs, microcontrollers and micro-mechanical structures.

② System composition and architecture: System solutions companies are mostly required to provide solutions to assist in platform architecture and maintenance.

③ Software development: Each IoT device requires a corresponding application to enable data exchange.

IoT application scenarios range from wearable devices to offices, factories, transportation facilities, public facilities, and various devices in all corners of the city, covering all kinds of activities in human society from near to far, with unlimited future potential.

(3) Wireless Local Area Network (WLAN)

For WLAN, the world's leading technologies have integrated Wi-Fi, Bluetooth and FM radio technologies into a single chip, and the applications have been extended to mobile phones, tablet PCs and automobiles. GMI International has a strong foundation in WLAN technology, primarily for personal computers and notebooks. WLAN is constantly being used in new applications and fields. With WLAN, any wiring device in a building can provide network access to computers equipped with WLAN interface cards, maximizing the efficiency of computer resources. We are gradually developing our access devices and wireless routers into integrated gateways, increasing the added value of our products, and gradually incorporating broadband and network security functions into our products, as well as developing our sales to service providers and small and medium-sized enterprises.

Furthermore, in line with the development trends of suppliers, products featuring Wi-Fi 6 have been launched in the market. Wi-Fi CERTIFIED 6™ is based on the IEEE 802.11ax standard certification program and supports the capacity, efficiency, coverage and performance required by users in today's most demanding Wi-Fi environments. The Wi-Fi CERTIFIED 6 network focuses on providing high-quality connectivity in stadiums and other public venues with hundreds or thousands of interconnected devices, as well as in enterprise-class networks running time-sensitive, high-bandwidth applications, ensuring that every connected device achieves optimal performance. In addition, the integration of consumer electronics applications will provide potential future growth drivers for network vendors.

(4) Automotive Ethernet

The increase in the number of electronic control units (ECU) and sensors in the vehicle to promote fundamental changes in the embedded automotive network systems. In order to support car safety and entertainment system on the bandwidth needs of cars, Ethernet networks will be able to achieve very high speed data transmission in cars. Currently, in-vehicle data networks can reach speeds of up to 10 Gbps. High bandwidth and fast signal processing are essential for autonomous driving.

As vehicles become more automated, the number of in-vehicle electronic control units continues to increase, and the rise of data-intensive applications such as Advanced Assisted Driving Systems (ADAS), high-definition cameras and LiDAR technology increases the demand for data transfer rates and overall bandwidth.

Data in the traditional network domain will be connected to the same electronic control unit based on its location in the vehicle, significantly reducing cables, further reducing weight and cost, and improving fuel efficiency. Ethernet technology will be the key to the transformation of in-vehicle networks.

In addition to supporting high-speed data transmission, Ethernet technology follows the Open Systems Interconnection (OSI) communication model. Ethernet is a stable, long-established and widely known technology that has been widely used in data communication and industrial automation. Compared to other in-vehicle network protocols, Automotive Ethernet has a well-defined development roadmap that provides additional speed levels, unlike CAN and LIN protocols that have reached a stage where applications have exceeded their capabilities and there is no clear upgrade path to resolve known issues.

It is expected that Ethernet will become the foundation for automotive data transfer in the future, providing a common protocol stack and reducing gateway requirements as well as hardware costs and associated software overhead. Its scalability will meet the need for higher speed and ultra-low latency capabilities. Each Ethernet switch in the regional architecture can transfer data from different domain activities to the local switch, and then the Ethernet backbone aggregates the data to improve the efficiency of available resources.

(5) USB Type-C

USB Type-C has gained much attention in PC and consumer electronics (PC peripherals) industry. Combining a number of important features (power supply, easy connectivity, and high transfer bandwidth) in one package to meet user needs, USB Type-C is expected to become one of the most versatile interfaces, but it can also create many confusing transmission problems. For example: Alt Mode, Accessory Mode, Structured Vendor Defined Messaging (VDM), and Unstructured VDM, etc., users and engineers need a lot of communication to solve these problems.

2. Competitive Landscape

In terms of the main industry sectors in which the Company currently operates, Realtek, AUO and Winbond are mainly used in the information technology (IT) industry, while AUO, Realtek and Winbond are used in the consumer electronic industry and Realtek and Winbond products are mainly used in the network communication industry (telecommunication).

With a sound customer structure and a complete product line, GMI has been playing the role of an application solution provider from the beginning, entering industries and applications where the market is about to take off and striving to provide more high value-added services as a total solutions provider. Therefore, despite the intensifying competition from our competitors, we are able to quickly gain the trust of our suppliers and customers and generate higher profits through our ability to integrate industry trends, market applications, product development, technical support, material supply and marketing channels. The names of the Company's major competitors, business scope and major products represented are listed below.

Company Name	Business Scope	Sales ratio	Main Products	Agent Brand
GMI International	Semiconductor components distribution, sales and system development services	100%	Digital communication application solutions and components, memory components, computer peripheral application solutions and components, digital home appliance application solutions and components, automotive Ethernet, storage device application solutions and components, analog electronic components, etc.	Realtek, Actions Technology, AUO, Winbond, etc.
WPG Holdings	Distributor and sales of semiconductor parts and components	100%	Application-specific Standard Parts (ASSP), CPU/MPU, Memory, Logic, Linear, Discrete, etc.	ALI, AOS, CREE, Infineon, Intel, MediaTek, Micron, MPS, Novatek, NXP, OmniVision, Realtek, OmniVision, Realtek, Samsung Electronics, Samsung SDI, SEMCO, ST Micro, SEMTECH, Spreadtrum, Toshiba, Vishay, Winbond, etc.
TW Microelectronics	Distributor and sales of semiconductor parts and components	100%	Logic (LOGIC) ICs, mixed-signal ICs, linear ICs, application-specific ICs, decentralized (DISCRETE) components, storage ICs, image sensor IC sets, high-speed interface components, programmable ICs, microprocessors and memory, etc.	Ambarella, Broadcom, ESMT, EXAR, Intersil, Linear, LG, Magnachip, Marvell, Maxim, Micron, Nanya, NXP, ON, Realtek, ST Microelectronics, and IDT, etc.
Zenitron Corporation	Distributor and sales of semiconductor parts and components	100%	Memory cards, ICs/ICs, transistors, power field effect transistors, diodes, light emitting diodes, power modules, wafers and resistors, capacitors, camera modules, microcontrollers, acceleration sensors, etc.	SANDISK, ROHM, Infineon, Vishay, Cypress, Fuji Electric, Real Thinking, Realtek, Global Mixed-Mode Technology, E-Lan, InvenSense, Parade, RFID Power, TDK, TAIYO YUDEN, Vishay, NICHICON, etc.

(III) Overview of the Company's Technologies and its Research and Development Work

1. R&D expenses invested in the most recent year – The CPA-reviewed Q1 quarterly report has been revised. Please update accordingly.

Unit: NT$ thousand

Item	2025	Q1 2026
R&D Expenses	66,460	6,867

2. Successful development of technologies or products

(1) Under the active operation and planning of the "Technical Support Department", the technologies or products successfully developed in recent years are listed as follows:

Year	Supplier	Product	Application
2025	Realtek	Data communication	Data switch
	Realtek	Wireless solution	PC/NB peripheral
	Realtek	Multi Media process	DMP,DHC,LCD Monitor, Dongle/HUB
	Realtek	IOT solution	IOT Application
	Realtek	USB controller	PC/NB peripheral
	Realtek	Audio codec	Desktop, Notebook, Tablet, IPC
	Realtek	TWS	Consumer electronics
	Realtek	Automotive	Automotive Ethernet
	Winbond	Flash memory	PC/NB mother board, peripheral, Automative
	Winbond	DDR memory	PC Peripheral
	APEC	MosFET	PC CPU core power
	SemiHow	MosFET	PC CPU core power
	Willsemi	TVS	Voltage Protection
	AUO	LCD Panel	Industrial Application
2024	Realtek	Data communication	Data switch
	Realtek	Wireless solution	PC/NB peripheral
	Realtek	Multi Media process	DMP,DHC,LCD Monitor, Dongle/HUB
	Realtek	IOT solution	IOT Application
	Realtek	USB controller	PC/NB peripheral
	Realtek	Audio codec	Desktop, Notebook, Tablet, IPC
	Realtek	TWS	Consumer electronics
	Winbond	Flash memory	PC/NB mother board, peripheral, Automative
	Winbond	DDR memory	PC Peripheral
	APEC	MosFET	PC CPU core power
	Willsemi	TVS	Voltage Protection
	AUO	LCD Panel	Industrial Application
2023	Realtek	Data communication	Data switch
	Realtek	Wireless solution	PC/NB peripheral
	Realtek	Multi Media process	DMP,DHC,LCD Monitor
	Realtek	IOT solution	IOT Application
	Realtek	USB controller	PC/NB peripheral
	Realtek	Audio codec	Desktop, Notebook, Tablet, IPC
	Realtek	TWS	Consumer electronics
	Winbond	Flash memory	PC/NB mother board, peripheral, Automative
	Winbond	DDR memory	PC Peripheral
	APEC	MosFET	PC CPU core power
	AUO	LCD Panel	Industrial Application

(4) The results of self-development or design commissioned by customers

Year	Product Name	Application
2025	Bluetooth Headset TWS + ANC Function	Consumer Electronics
	LCD monitor	Home/commercial displays
	HMI control Interface	Industrial Display Interface
	NoteBook docking station	IT
	IOT module	IoT Applications
	Automotive Ethernet	EV Applications
	PD AC to DC Adapter	Consumer Electronics
	PoE Ethernet Switch	IT
	10G PON	Network Communications
2024	Bluetooth Headset TWS + ANC Function	Consumer Electronics
	LCD monitor	Home/commercial displays
	HMI control Interface	Industrial Display Interface
	NoteBook docking station	IT
	IOT module	IoT Applications
	PD AC to DC Adapter	Consumer Electronics
	PoE Ethernet Switch	IT
	10G PON	Network Communications
2023	Bluetooth Headset TWS + ANC Function	Consumer Electronics
	LCD monitor	Home/commercial displays
	HMI control Interface	Industrial Display Interface
	NoteBook docking station	IT
	IOT module	IoT Applications
	PD AC to DC Adapter	Consumer Electronics
	PoE Ethernet Switch	IT
	10G PON	Network Communications

(IV) Long-term and Short-term Business Development Plans

1. Short-term development plan

(1) Strengthen product application development capability

The electronic parts distribution industry has changed from traditional product information delivery to a total solutions provider service, and the ability to provide customers with a complete product line and correct application solutions is an indispensable requirement for the distribution industry nowadays. In view of this, we will continue to strengthen the capacity of our product development team and train new technical support engineers for product application, and distribute them in our offices in Taiwan, Hong Kong and China to provide customers with more professional and correct product application solutions. In order to effectively provide Total Solution technical support services to our customers, we not only have our own professional team of experts, but also seek external strategic alliances to achieve the goal of assisting our customers to bring their products to market in a timely manner.

(2) Provide complete supply of master parts for application products

In today's market environment, a single product line is no longer able to provide customers with maximum procurement benefits. Therefore, we are able to provide customers with total solutions for major product lines to achieve procurement benefits and convenience in applications. For example, for portable media players (PMPs), we not only provide complete application technology, but also supply the main components of the package, such as USB interface components and SDRAM memory.

(3) Strengthen the Company's operation and operation management system

In order to meet the customer's order taking and design pattern in Taiwan and procurement and production pattern in China, the Company continues to strengthen the information management and flexible use in China, Hong Kong, and Taiwan through the investment business, and improve the logistics management to reduce the risk of inventory stagnation and increase the cost efficiency.

2. Long-term development plan

(1) Complete the marketing service network in the Asia-Pacific region

Nowadays, the Asia-Pacific region has become a global center for the development and production of information products, and international marketing is a necessary condition for the success of semiconductor channel operators. We have set up 12 service offices in Taiwan, Hong Kong and China, such as Shenzhen, Shanghai and Beijing. With years of experience in the China market, we will expand to Japan, Korea and Singapore in the future to expand our product lines and expand our customer base.

(2) Develop products with high added value and in line with market trends

Profit is the only way for a company to survive, and creating high profit and increasing added value are the guiding principles of our company's management. Therefore, we will continue to keenly leverage our insights to identify the mainstream application products of future trends, develop application solutions, and gain an advantageous position before the mainstream market is formed. For example, "digital lifestyle" is a way to gain profit and sustainable management by being aware of the inevitable trend before it is formed, so that we can start to lay out our plans, acquire product distribution rights, strengthen development technology, and build marketing channels before the market trend. We aim to be the best provider of information technology, consumer electronics, communication products and other high-tech "product application solutions" in the Asia Pacific and Greater China regions.

(3) Staff Training and Financial Planning

The three essential elements of a channel business are manpower, products and capital. We have been planning a complete system of personnel training and organizational cooperation for a long time, and we understand the personal career planning of our employees and make the most effective arrangement to achieve the best utilization of talents, so that we can achieve a win-win situation for both the company and the employees. At the same time, we will continue to strengthen our financial operation capability to build up the company's operational quality and to grow continuously under a sound financial structure.

II. Market as Well as the Production and Marketing Situation

(I) Market Analysis

1. Sales of major products in recent years

Unit: NT$ thousand

Year / Region	2024		2025	
	Sales Volume	%	Sales Volume	%
Taiwan	498,102	2.81	625,531	2.98
Hong Kong and China	16,430,577	92.78	19,589,873	93.21
Others	780,760	4.41	800,194	3.81
Net revenue	17,709,439	100.00	21,015,598	100.00

2. Market share

The ratio of the sales of semiconductor components to the sales of electronic components in Taiwan for the last three years is as follows:

Unit: NT$ 100m

Item / Year	Sales value of semiconductor components by GMI International	Sales value of electronic components industry	Market Share (%)
2023	153	13,460	1.14%
2024	177	14,418	1.23%
2025	210	15,300	1.37%

Source: IEK Consulting (ITRI), Electronic Components Industry Value.

3. Future market supply and demand and growth

The Company is mainly a distributor of electronic component products produced by domestic and foreign electronic component manufacturers. The growth of the electronic components industry is directly influenced by the downstream demand for information, communication and consumer electronics products.

ITRI has identified the following industry development trends for 2026:

At the “Outlook 2026 Industry Development Trends Seminar,” ITRI held a session on “Electronic Components and Displays,” focusing on key issues relating to the upgrading and transformation of Taiwan’s electronics industry driven by AI applications.

As the AI wave sweeps across the global electronics industry, Taiwan’s industries are entering a critical period of transformation. The “Outlook 2026 Industry Development Trends Seminar” hosted by ITRI focused on key issues relating to the upgrading and transformation of Taiwan’s electronics industry driven by AI applications.

The seminar invited numerous experts, scholars, and industry leaders to provide in-depth analyses of global supply chain transformation trends and Taiwan's response strategies in areas including high-performance computing, AI chips, smart displays, thermal management materials, passive components, and the PCB industry. The event attracted representatives from industry, government, academia, and research institutions to jointly discuss future industry deployment and opportunities.

ITRI pointed out that the rise of AI servers is redefining the value chain of the electronics industry. Driven by the development of AI infrastructure, Taiwan's electronics industry has demonstrated strong momentum from upstream materials to key components. The Industrial Technology and Strategy Center of ITRI further explained that AI not only brings rapid growth in market demand but also drives product upgrades and technological transformation, promoting Taiwan's electronics industry toward comprehensive advancement in "high-end development" and "high-value development." The following are summaries of each topic and the speakers' perspectives:

AI PCs are driving a wave of device replacement, with the scale of Taiwan's panel industry projected to reach NT$780 billion in 2025. Dual-track upgrades in Mini LED and Micro LED technologies will drive new growth momentum for high-end display technologies in 2026.

In the keynote speech "Performance Upgrades and Development Trends of Emerging Display Technologies," ITRI ISTI analyst Chang Hung-Yi pointed out that as the AI PC concept continues to gain momentum and the replacement cycle driven by the end of Windows 10 updates accelerates, the IT product market is gradually recovering, injecting a new wave of growth momentum into Taiwan's panel industry. However, U.S. tariff policies on imported Chinese products may still increase overall costs and thereby suppress part of end-market demand. Coupled with the gradual withdrawal of certain industry participants from the market, the overall growth momentum in 2025 appears relatively conservative. It is estimated that the output value of Taiwan's panel industry will reach NT$783.1 billion in 2025, representing an annual increase of approximately 0.1%.

Looking ahead to 2026, LCD products are expected to remain the mainstream of the market and, with the support of Mini LED backlight technology, are anticipated to expand rapidly in television and automotive applications. Meanwhile, Micro LED is expected to gradually expand into high-end application fields such as televisions, smartwatches, automotive displays, and CPO advanced packaging. Driven by diversified technology roadmaps, the output value of Taiwan's panel industry is expected to recover to NT$790.9 billion in 2026, representing an annual growth of approximately 1.0%.

The surge in AI demand is expected to drive 6.4% growth in Taiwan's passive component industry in 2025. The deepening of AI infrastructure development will become a key growth driver in 2026.

In the keynote speech "AI Leadership: Breakthrough Strategies for Taiwan's Passive Component Industry Amid Global Transformation," ITRI ISTI analyst Jui-Chung Hsiao pointed out that as the global economy gradually recovers and the AI server market expands rapidly, Taiwan's passive component industry is entering a period of stable growth opportunities. The surge in AI applications has continued to drive shipments of high-end products upward, resulting in simultaneous growth in market demand and product value. It is estimated that the output value of Taiwan's passive component industry will reach NT$255.9 billion in 2025, representing an annual increase of approximately 6.4%.

Looking ahead to 2026, as AI infrastructure continues to advance and high-performance computing applications become increasingly widespread, high-end AI applications will drive industry specification upgrades and technological innovation, becoming the primary source of momentum for the next wave of growth. The output value is expected to further increase to NT$276.7 billion in 2026, representing an annual growth rate of 8.1%. This demonstrates that high-end AI applications continue to enhance product specifications and added value, driving Taiwan's passive component industry steadily toward high-end and high-value development.

AI servers are driving the liquid cooling boom, with Taiwan's thermal management industry expected to surge by 63.8% in 2025. Next-generation thermal management technologies are accelerating commercialization, and 2026 will mark the beginning of a new stage of diversified and high-efficiency development.

In the keynote speech "AI Thermal Management: Review and Outlook of the Thermal Management Industry in 2025," ITRI ISTI analyst Chih-Yu Chen pointed out that as demand for AI server applications continues to rise, the global liquid cooling market is steadily expanding, driving unprecedented growth momentum for Taiwan's thermal management industry. Currently, major thermal management companies in Taiwan have secured significant market share in the server cold plate market, with orders continuing to increase. In addition to demand growth driven by AI servers, liquid cooling systems offer clear advantages in component gross margin structures compared with traditional air-cooling solutions, becoming an important driver of overall industry output value growth. It is estimated that the output value of Taiwan's thermal management industry will reach NT$266.6 billion in 2025, representing an annual growth of as high as 63.8%, making it the best-performing sub-sector of the electronic components industry in recent years.

Looking ahead to 2026, in addition to existing cold plate and immersion cooling technologies, emerging solutions such as microchannel cold plates, microfluidic cooling, and superfluid technologies with the potential to enhance thermal efficiency have all entered active research, development, and validation stages, indicating that liquid cooling thermal management is entering a new phase characterized by both diversification and high efficiency. The output value is expected to further rise to NT$353.8 billion in 2026, representing an annual growth of approximately 32.7%, demonstrating the strong growth potential driven by AI infrastructure development.

AI servers are driving simultaneous increases in both volume and price, with Taiwan's PCB industry projected to reach NT$915.7 billion in 2025. Demand for high-end materials is increasing, and the market scale is expected to exceed the NT$1 trillion mark in 2026.

In the keynote speech "The AI Wave: Growth and Challenges of Taiwan's PCB Industry," ITRI ISTI analyst Yuan-Sung Chang pointed out that AI servers have become the core growth driver of Taiwan's and the global PCB industries. The rapid development of AI applications has not only driven strong order demand but has also promoted simultaneous upgrades in product

technologies and materials, accelerating the industry’s transition toward high-value development.
A market landscape characterized by simultaneous growth in both volume and price is gradually taking shape, with the output value of Taiwan’s PCB industry estimated to reach NT$915.7 billion in 2025, representing an annual growth of approximately 12.1%.
Looking ahead to 2026, the continued expansion of the AI server market will further drive demand for high-end PCBs. However, supply constraints on key high-end materials such as Low Dk/Low CTE glass fiber cloth and HVLP copper foil are becoming increasingly severe. Although this may affect shipment schedules in the short term, it may also drive up material prices and further increase product value, thereby becoming a new source of momentum supporting industry growth. Driven by multiple applications, including AI, high-speed computing, and advanced packaging, the output value of Taiwan’s PCB industry is expected to exceed the NT$1 trillion mark in 2026, representing an annual growth of approximately 9.7%. This will not only set a new historical high but will also demonstrate Taiwan’s continuously strengthening key position in the global electronics supply chain.

Source: Economic Daily News

4. Favorable and unfavorable factors and countermeasures for competitive niche and development prospect:

(1) The Company has the following competitive niches

A. Professional and comprehensive management team:

Our company was founded by industry experts in the consumer electronics industry, and the core management team has more than 15 years of experience in the industry, which gives us the advantage of familiarity with the industry and marketing planning experience, as well as a keen insights to customer needs and market trends. In particular, our management team in the China market has over 10 years of experience in the mainland market, giving us an absolute competitive advantage in the information industry where China is the main battleground in Asia today and in the future.

B. Superior technical capabilities:

The Company understands that having the necessary conditions of a traditional distributor is not enough to make a name for itself in such a competitive industry, but we need to have excellent product development capabilities to help our customers launch their products correctly and quickly, and to help them solve their problems in the shortest possible time when they encounter bottlenecks in the product development process. In the process of cooperating with the original manufacturers, we keep accumulating knowledge, mastering new knowledge of products and discovering new markets, and providing the best product combinations to our customers immediately, so that the upstream original manufacturers and downstream customers can work more closely together, and achieve a "Total Solutions Provider" oriented to technology marketing.

C. Complete product integration:

Therefore, obtaining and maintaining a complete and diverse product portfolio is the key to obtaining orders from customers and achieving stable and growing product sales. Through the technical support of our application engineers, we provide total solutions to our customers, gaining their absolute trust and enhancing our company's competitive advantage in the industry.

D. Comprehensive marketing channels:

For a professional solutions provider, keen market insights, a professional management team, superior product development capabilities, and a complete product line are indispensable, but without a diversified and comprehensive marketing channel, the above resources and capabilities cannot be maximized. The Company has deployed several service bases (e.g. Beijing, Shanghai, Shenzhen, etc.) in China, the most important location in the IT industry, with Hong Kong as the key node, to provide customers with immediate delivery services through professional logistics personnel, and professional accounting personnel to help customers do the most effective capital management and cost reduction. At the same time, the MIS system has been set up to enable all GMI staff to obtain all industry news and customer information in the shortest possible time, so as to provide customers with immediate and optimal services and to fully recognize GMI as an indispensable partner.

(2) Favorable factors

A. Stable distribution rights and comprehensive product portfolio:

Our main suppliers include Realtek, AU Optronics, and Winbond, all of which are household names in the industry with strong competitiveness in the market, and we have received excellent feedback from our suppliers for our newly acquired distribution lines. For suppliers who have been cooperating with us for many years, we have a strong agency and distributorship relationship, so overall our agency line is stable. In addition, our product portfolio is designed to meet the convenience of one-time purchase and to reduce the cost of procurement for our customers. Therefore, our products are used in a wide range of applications, including information, communication and consumer electronics industries, to meet the diverse product choices of our customers and to establish long-term partnerships.

B. Professional design and application service capability:

We have many seasoned product managers who are well aware of the market trends, and our "Technical Support Department" has professional R&D and design application engineers to provide customers with product market and trend analysis, collaborative research and development of new product design-in software and hardware integration capabilities (Total Solutions) and the most competitive component combinations, which are well recognized and appreciated by our customers.

C. Market Growth Potential:

In 2026, the electronic components and IC distribution industry is at a critical stage of transformation driven by AI and 5G technologies. As emerging applications such as high-performance computing, electric vehicles, and smart healthcare grow rapidly, the global semiconductor and electronic component markets continue to expand, driving industry demand and investment momentum. However, while market opportunities continue to increase, enterprises also face multiple challenges, including supply chain restructuring, inventory and capital pressures, and energy and ESG regulations. In response to a highly uncertain market environment, the IC distribution industry is transforming from a traditional distribution model into a supply chain collaborator that integrates logistics, technology, and data services. Through AI applications and AI agent technologies, enterprises can improve efficiency and accuracy in demand forecasting, inventory management, and operational decision-making, thereby establishing a more resilient smart operational system and building long-term advantages for future industry competition.

Source: DigiKnow Industry Knowledge Platform

(3) Unfavorable factors and response measures

A. The booming development of suppliers and channel operators has led to fierce competition in the market

The success or failure of a distributor depends on the quality of the product and the competition among the industry. In recent years, the booming development of semiconductor design companies and distributors has led to high homogeneity and substitution of different brands and multiple distributors for the same brands, resulting in price competition and compressed profit margins.

Response measures:

a. Since its establishment, the Company has positioned itself as a professional Total Solution Provider, with six functions: keen industry trend analysis, decisive market application insights, strong product development capabilities, professional technical support service, complete material supply chain and flexible marketing channel development to create a high value-added market and profits different from those of traditional channel providers. Therefore, we have already differentiated our market position from the industry and avoided price competition among the industry that compresses profit margins.

b. The product lines that we represent and distribute are prospective core technology products and wide applications in the future, and we have established a good relationship with our suppliers from the early stage of their entry into the market, so they have a leading position in their industry, with products that are highly competitive in the market.

B. Short life cycle of downstream products

The electronics industry is often characterized by the change of product generations with the introduction of new products, which also tests the ability of semiconductor component distributors to grasp product information and inventory control.

Response measures:

a. Maintain a high degree of keen acuity to market trends and strengthen our ability to serve new technologies by actively introducing future core technology product lines and developing new customers in different fields in order to diversify operating risks and ensure stable profitability.

b. In order to keep abreast of the latest market demand and the most suitable inventory quantity, our BD staff will regularly present and compile the latest customer demand opinions and market information collected during business meetings, and utilize data such as product order status, inventory quantity, product attributes, market conditions, projected sales plan and procurement lead time as reference for purchasing and safety stock decision-making. The inventory is usually based on the common parts and components, while the parts and components for specific applications are based on the order acceptance status to ensure the appropriateness and flow of the inventory, and the inventory forecast is regularly compiled as a reference for procurement decisions.

c. To strengthen product market development, the Company shall continue to focus on new trends in products and markets, set future directions and opportunities, and introduce new distribution lines and develop new market customers in a timely manner in order to grasp business opportunities.

(II) Usage and Manufacturing Processes for the Company's Main Products

1. Important Applications of Major Products

Main Product	Key Applications
Digital Communication Application Solutions and Components	Application solutions: Wireless LAN card, S-HUB, Router, ADSL broadband network, AP, WDMA, VoIP, LCD monitor, Desktop PC, Notebook, card reader, Tablet PC, Bluetooth headset, IoT transmission module, fiber optic module, etc. Components: Wireless network IC, LAN IC, LCD driver IC, USB Disk control IC, Audio decoding IC, USB interface application IC, Card Reader control IC, ARM CPU, WiFi-PA, Bluetooth IC.
Storage Device Application Solutions and Components	Application solutions: LCD TV, Set-top Box, digital multimedia player (DMP), various memory cards (MMC, CF, SD...), solid state hard disk, etc. Components: SRAM, SDRAM, DDR Memory, SPI Flash, SSD and various memory card control ICs.
Analog Electronic Components	Application solutions: Power Adapter, ADSL broadband network, SOHO Gateway. Components: MosFET transistor, Ethernet PHY chip, voltage regulator, overcurrent protection device, and power control device.

2. Major product manufacturing process: Not applicable (the Company is not a manufacturer).

(III) Supply of major raw materials: Not applicable (the Company is not a manufacturer).

(IV) Names of customers accounting for more than 10% of total purchases (sales) in either of the most recent two years, the purchase (sales) amount and proportion thereof, and the reasons for changes therein

1. The names of customers accounting for more than 10% of the net purchases in the last two years and the amounts and proportions of their purchases, and the reasons for the changes

Unit: NT$ thousand

	2024				2025				As of Q1 2026 (Note 2)			
Item	Title	Amount	As a percentage of net purchases for the full year (%)	Relationship with the Company	Title	Amount	As a percentage of net purchases for the full year (%)	Relationship with the Company	Title	Amount	As a percentage of net purchases for the current year up to Q1 2025 (%)	Relationship with the Company
1	Realtek	14,569,201	85.95	Note 1	Realtek	16,894,980	84.16	Note 1	Realtek	4,199,398	74.47	Note 1
2	Others	2,381,751	14.05		Others	3,178,674	15.84		Others	1,439,723	25.53	
	Net purchases	16,950,952	100.00		Net purchases	20,073,654	100.00		Net purchases	5,639,121	100.00	

Note 1: The Chairman of the Company is a substantive related party to the other company.

Note 2: The financial information for the Q1 of 2026 was reviewed by CPAs only.

The Company's main supplier in the past two years has been Realtek Semiconductor Corporation. Realtek Semiconductor Corp.'s main products are thriving with the widespread application of wireless network communication in the markets of mainland China and Taiwan recently, as well as the application of wireless LAN functions in consumer electronics and ome multimedia entertainment equipment.

2. The names of customers accounting for more than 10% of the net sales in the last two years and the amounts and proportions of their purchases, and the reasons for the changes:

Unit: NT$ thousand

	2024				2025				As of Q1 2026 (Note 1)			
Item	Title	Amount	As a percentage of net sales for the full year (%)	Relationship with the Company	Title	Amount	As a percentage of net sales for the full year (%)	Relationship with the Company	Title	Amount	As a percentage of net sales for the current year as of Q1 2025 (%)	Relationship with the Company
1	Hon Hai Precision Industry Co., Ltd. (Foxconn)	3,886,587	21.95	None	Hon Hai Precision Industry Co., Ltd. (Foxconn)	4,530,149	21.56	None	Hon Hai Precision Industry Co., Ltd. (Foxconn)	1,158,538	20.47	None
2	Others	13,822,852	78.05		Others	16,485,449	78.44		Others	4,502,119	79.53	
	Net sales	17,709,439	100.00		Net sales	21,015,598	100.00		Net sales	5,660,657	100.00	

Note 1: The financial information for the Q1 of 2025 was reviewed by CPAs only.

Hon Hai Precision Industry mainly procures Realtek's WiFi and LAN chips from the Company. The increase in revenue was mainly due to the increase in demand of end-user products.

III. The number of employees employed for the 2 most recent fiscal years, and during the current fiscal year up to the date of publication of the annual report, their average years of service, average age, and education levels

April 19, 2026

Year		2024	2025	As of April 19, 2026
Number of employees	Business Units	129	116	117
	Administrative Units	107	126	141
	Total	236	242	261
Average Age		41.59	39.63	39.95
Average years of service		6.64	6.71	6.32
Education distribution ratio	PhD	-	-	0.38%
	Master's Degree	5.08%	9.09%	9.20%
	Bachelor's Degree	88.14%	83.88%	81.61%
	High School Diploma	9.32%	5.79%	7.66%
	Below High School	1.27%	1.24%	1.15%

IV. Information on environmental protection expenses

Any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken:
The Company is principally engaged in the trading, import and export of semiconductor parts and components, and due to the nature of its business, there is no environmental pollution.

V. Labor Relations

1. List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements:

(1) Employee welfare measures

In addition to providing various insurance and welfare benefits for employees in accordance with local laws and regulations, the Company also provides diversified welfare measures such as group insurance, congratulatory and condolence payments for weddings and funerals, employee shopping discounts, and health examinations, and plans various employee activities to enhance employee cohesion and work efficiency.

Basic Benefit Items:

Festival Bonuses	Year-end bonus, year-end banquet, Dragon Boat Festival, Mid-Autumn Festival, Labor Day, employee birthdays
Allowances and Subsidies	Marriage allowance, maternity allowance, funeral condolence payment, injury and illness hospitalization visit payment

Travel Subsidy	Organization of employee travel or application for travel subsidies
Leisure Activities	Year-end banquet (Wei-ya), departmental dinners, birthday parties, etc.
Club Activities	Subsidies for Club Activity Expenses
Group Insurance	Free group insurance for employees, including term life insurance, critical illness insurance, accidental injury insurance, accidental medical expense reimbursement insurance, hospital medical insurance, cancer health insurance, business travel insurance, etc.
Other Benefits	Regular employee health examinations, contracted vendor discounts, and corporate group buying schemes, etc.

(2) Employee Further Education and Training

The Company attaches great importance to the cultivation of employees' professional capabilities and career development, and has established a comprehensive education and training system. On their first day, new hires undergo orientation training conducted by the human resources unit, covering topics such as company overview, personnel regulations, and benefit systems, to help them become familiar with the work environment and engage in their duties as soon as possible.

Regarding on-the-job training, the Company compiles and executes an annual education and training plan each year, with courses covering multiple fields such as technical expertise, management skills, information security, professional development, and ethical management. In addition, the Company also encourages employees to participate in external professional training, industry-related associations, seminars, and other activities to continuously enhance their professional capabilities and industry knowledge, thereby promoting employee growth and strengthening overall competitiveness.

(3) Retirement System and Its Implementation

For employees with years of service under the old pension system, the Company, in accordance with Article 56 of the Labor Standards Act, makes monthly contributions of 2% of total salaries to the Labor Pension Reserve Fund account at Bank of Taiwan. Before the end of each year, the Company estimates the pension required for those who meet retirement conditions in the following year; any shortfall will be topped up by the end of March of the following year to provide for future labor pensions. In accordance with the labor retirement regulations of GMI, employees who meet the criteria for voluntary retirement under Article 53 of the Labor Standards Act may submit an application to the Company one month prior to their retirement date. The standards for payment of retirement pensions shall be calculated in accordance with Article 55 of the Labor Standards Act, and such pensions shall be paid within 30 days from the date of the employee's retirement. The labor pension reserve funds contributed by GMI are supervised by the "Labor Pension Reserve Fund Supervisory Committee," which is jointly organized by labor and management. The amount of pension reserve funds contributed for the year 2025 was NT$294,756.

In addition, starting from July 2005, in compliance with government regulations, an individual pension account system (the new pension system) was adopted. Pursuant to the Labor Pension Act, GMI makes monthly contributions of 6% of employees' total salaries as pension contributions under the new pension system. In 2025, a total of NT$5,104,680 was contributed and deposited into individual accounts at the Bureau of Labor Insurance. In addition to the 6% pension contribution made monthly by the employer, employees may also, based on their individual preference, choose to contribute an additional 0% to 6% of their salary to be deposited into their individual pension accounts.

(4) Labor-Management Agreements and Measures for Maintaining Employee Rights and Interests

The Company holds regular labor-management meetings and has established an Employee Welfare Committee in accordance with regulations to communicate with employees through diverse channels. In the future, the Company will continue to maintain positive interactions with employees, strictly abide by local labor laws and regulations, and sustain diverse communication to jointly create a harmonious labor-management relationship and a win-win working environment.

VI. Information Security Management

(I) Information security risk management structure, information security policy, specific management plan and resources invested in information security management. These regulations apply to the management of all employees, outsourced vendors, third-party personnel, and related information assets of all units of the Company.

1. Information Security Management Framework:
   (1) Chief Information Security Officer: The head of the Information Management Division is responsible for convening and chairing information security management meetings on a regular basis, and making decisions based on the results of the meetings for implementation.
   (2) Information security team: The team is composed of the supervisors of each business unit to propose motions based on information security management issues, and are responsible for planning, promoting and coordinating the resolutions.
   (3) The information security meeting shall be convened and chaired by the Chief Information Security Officer to approve various information security matters, announce new security policies, review corrective and preventive measures, respond to information security crises, and regulate the relevant personnel in accordance with these Regulations.
2. Information Security Policy:
   (1) To ensure the confidentiality of company-related information and to protect confidential company and personal information.
   (2) To ensure the integrity and availability of information related to the Company's business and to improve administrative efficiency and quality.
   (3) To enhance the information security protection capability in line with the promotion of national policies and to achieve the goal of sustainable business operation.
   (4) Passed the ISO27001:2022 information security management system certification on 2025/10/21. (The certification is valid from 14 November 2024 to 13 November 2027)
3. Specific management plan for information security:

   Currently, the Company has not purchased information security insurance, but has established a joint defense mechanism for human resources training and information security.

   (1) Physical and Environmental Security Management

   Computer equipment security and server room control management includes hardware environment control, power supply, cable security, and equipment maintenance. In order to avoid leakage of personal information, the information assets and equipment are disposed of by the information unit in accordance with the procedures.

(2) Security management of software use

The Company strictly prohibits the use of illegal software. The software used within the Company has been authorized by the vendor and cannot be downloaded or installed without the consent of the head of the information management department to avoid infringement of intellectual property, misuse of laws, or activation of malicious execution files.

(3) Perimeter Security Management

IT support personnel or maintenance service personnel can only enter when accompanied or authorized by the information management department, and records of entry and exit shall be kept.

(4) Network security and data security management

① Network security management: To assign dedicated personnel to manage the network system, maintain the normal operation of the network system, set up firewalls and information security protection equipment to prevent illegal intrusion into the company causing the risk of commercial secrets and personal information leakage, and keep complete records of all personnel logging in and out of the internal network and host system.

② Data security management: access control and data storage security, strict password management, regular data and software backup, and off-site storage mechanism for important information storage.

③ The Company cannot fully guarantee against malicious attacks from third-party network paralysis systems, but no malicious network attacks have occurred in 2025 or as of the date of the annual report, affecting the Company's normal operations.

4. Resources Invested in Information Security Management

(1) The Group has invested a total of 2 persons in the information security team.

(2) Hold weekly meetings to review vulnerabilities and monthly meetings to review corrective actions.

(3) Successfully intercepted 8,088,348 endpoint threat events through antivirus endpoint protection and behavior analysis modules.

(4) Successfully intercepted 16,921,349 spam emails and 79,758 threat emails through spam and threat protection modules.

(II) List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Group did not suffer any financial loss due to material information security incidents in the latest year and up to the date of printing of the annual report.

VII. Important Contracts

Nature of Contracts	Parties	Date of commencement and expiration of the contract	Main Contents	Restrictions
Agency Agreement	Realtek Semiconductor Corporation	2016/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Multimedia Division I, Multimedia Business Group	Restricted product sales area
Agency Agreement	Realtek Semiconductor Corporation	2016/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Communication Network Division, Communication Network Business Group	Restricted product sales area
Agency Agreement	Realtek Semiconductor Corporation	2017/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Computer Peripherals Division I, Computer Peripherals Business Group	Restricted product sales area
Agency Agreement	Realtek Semiconductor Corporation	2022/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Connected Connected Multimedia Division, Connected Multimedia Business Group	Restricted product sales area
Agency Agreement	Realtek Semiconductor Corporation	2024/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Smart Connected Division, Smart Connected Business Group	Restricted product sales area
Agency Agreement	Realtek SingaporePte. Ltd	2021/07/01 - Termination of the agreement between the parties	Product Distribution Agreement for Communication Network Business Group	Restricted product sales area
Agency Agreement	Realtek SingaporePte. Ltd	2019/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Computer Peripherals Business Group	Restricted product sales area
Agency Agreement	Realtek SingaporePte. Ltd	2020/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Multimedia Products Business Group	Restricted product sales area
Agency Agreement	Realtek SingaporePte. Ltd	2024/01/01 - termination of the agreement between the parties	Product Distribution Agreement for Smart Connected Business Group	Restricted product sales area
Agency Agreement	RayMX Micro Co., Ltd.	2022/01/01 - termination of the agreement between the parties	Product Distribution Agreement	Restricted product sales area
Product Distribution Agreement	Winbond Electronics Corp.	2025.1.1 - 2025.12.31	Distribution contract for IC products	Restricted product sales area
Product Distribution Agreement	Beijing ESWIN Computing Technology Co., Ltd.	2024.12.01-2027.12.01	Product Distribution Agreement	Restricted product sales area
Product Distribution Agreement	Will Semiconductor Limited	2024.08.26-2026.08.26	Product Distribution Agreement	
Sales contract	Taiwan Branch of GMI Computing International Ltd.	2024.07.01-2029.06.30	Equipment lease contract	Restricted product sales area
Agency Agreement	Wuxi ETEK Microelectronics Co., Ltd.	2025.10.01-2028.09.30	Sales Agency Agreement	
Agency Agreement	iNergy Technology Inc.	2025.09.01-2026.08.31	Product Sales Agreement	
Agency Agreement	Ajiatek Inc.	2025.10.01-2026.10.01	Product Sales Agency Agreement	Restricted product sales area
Sales contract	Konsttech Ltd.	2025.10.21-2030.10.21	Equipment Sales Agreement	Restricted product sales area

Note: The above contract will be automatically extended if both parties do not agree to terminate before the contract expires.

Five. Review and Analysis of Financial Position, Financial Performance, and Risk Matters

I. Financial Position

Unit: NT$ thousand

Item \ Year	2025	2024	Variation in Amount	Variation in %
Current assets	9,060,862	7,802,518	1,258,344	16.13
Property, plant and equipment	332,675	1,769,960	(1,437,285)	(81.20)
Investment properties	-	-	-	-
Intangible assets	-	-	-	-
Other assets	1,806,090	817,976	988,114	120.80
Total assets	11,199,627	10,390,454	809,173	7.79
Current liabilities	6,054,073	6,250,397	(196,324)	(3.14)
Non-current liabilities	974,526	956,979	17,547	1.83
Total liabilities	7,028,599	7,207,376	(178,777)	(2.48)
Equity attributable to owners of the parent company	3,908,281	3,088,063	820,218	26.56
Share capital	1,826,268	1,626,254	200,014	12.30
Capital reserve	972,947	309,068	663,879	214.80
Retained earnings	1,019,683	958,490	61,193	6.38
Other equity interests	89,383	194,251	(104,868)	(53.99)
Treasury stock	-	-	-	-
Non-controlling interests	262,747	95,015	167,732	176.53
Total equity	4,171,028	3,183,078	987,950	31.04

1. Analysis of changes in the percentage of increase or decrease: (If the change is less than 20%, the analysis is exempted)
   (1) Property, plant, and equipment, and other assets: Mainly due to the procurement of GPU servers in 2024, which were recognized as leased assets under finance leases in 2025, property, plant, and equipment in 2025 decreased compared to 2024, while other assets in 2025 increased compared to 2024.
   (2) Equity attributable to owners of the parent company, capital reserve, and total equity: Mainly due to the cash capital increase conducted in 2025, equity attributable to owners of the parent company, capital reserve, and total equity in 2025 increased compared to 2024.
   (3) Other equity: Mainly due to a decrease in exchange differences arising from the translation of the financial statements of foreign operations, other equity in 2025 decreased compared to 2024.
   (4) Non-controlling interests: Mainly due to capital increases by subsidiaries in 2025, non-controlling interests in 2025 increased compared to 2024.
2. Future response plans: None.

II. Financial Performance

Unit: NT$ thousand

Year / Item	2025	2024	Increase (decrease) amount	Change (%)
Operating Revenue	21,015,598	17,709,439	3,306,159	18.67
Operating Costs	19,906,765	16,763,564	3,143,201	18.75
Gross Profit	1,108,833	945,875	162,958	17.23
Operating Expenses	607,210	596,562	10,648	1.78
Operating Income	501,623	349,313	152,310	43.60
Non-operating Income and Expenses	(165,295)	118,294	(283,589)	(239.73)
Net Income before Tax	336,328	467,607	(131,279)	(28.07)
Income tax expense	97,150	109,472	(12,322)	(11.26)
Net income of continuing operations for the period	239,178	358,135	(118,957)	(33.22)
Loss from discontinued operations	-	-	-	-
Net income (loss) for the period	239,178	358,135	(118,957)	(33.22)
Other comprehensive income for the period	(104,603)	162,064	(266,667)	(164.54)
Total comprehensive income for the period	134,575	520,199	(385,624)	(74.13)
Net income attributable to owners of the parent company	288,603	386,378	(97,775)	(25.31)
Net income attributable to noncontrolling interests	(49,425)	(28,243)	(21,182)	75.00
Total consolidated profit or loss attributable to owners of the parent company	184,000	548,442	(364,442)	(66.45)
Total comprehensive income attributable to noncontrolling interests	(49,425)	(28,243)	(21,182)	(75.00)
Earnings per share	1.74	2.38	(0.64)	(26.89)
Analysis of changes in the percentage of increase or decrease (if the change is less than 20%, the analysis is exempt): (1) Increase in operating profit: Mainly due to the increase in operating revenue in 2025.				

(2) Decrease in non-operating income and expenses, profit before tax, net profit from continuing operations for the period, net profit for the period, net profit attributable to owners of the parent, and earnings per share: Mainly due to an increase in exchange losses resulting from exchange rate fluctuations.
(3) Decrease in other comprehensive income, total comprehensive income, and total comprehensive income attributable to owners of the parent company: Mainly due to the increase in exchange differences on the translation of financial statements of foreign operating institutions as a result of exchange rate changes.
(4) Decrease in net income attributable to non-controlling interests and total comprehensive income attributable to non-controlling interests: Mainly due to new investments in non-wholly owned subsidiaries, which resulted in a loss in 2025.

2. Expected sales volume and its basis, possible impact on the Company's future financial operations and plans for response

As the Company does not disclose the financial forecast for 2026, the disclosure of the expected sales volume is not intended.

III. Cash Flow

(I) Liquidity analysis for the last two years

Item \ Year	2025	2024	Increase (decrease) ratio
Cash flow ratio	0.76	0.75	0.01
Cash flow adequacy ratio	3.02	3.40	(0.38)
Cash reinvestment ratio	(7.57)	(7.07)	(14.64)
Analysis of the changes in the ratio 1. Decrease in the cash flow adequacy ratio and cash reinvestment ratio: Mainly due to a decrease in net cash inflows from operating activities in 2025.			

(II) Cash flow analysis for the coming year

Unit: NT$ thousand

Cash balance at the beginning of the year	Estimated annual net cash flow from operating activities	Net cash inflows from investing and financing activities	Estimated remaining (deficit) cash	Remedial measures for estimated cash shortage	
				Investment Plan	Financing plan
2,593,094	50,000	(200,000)	2,443,094	-	-
Analysis of changes in cash flows in the coming year. Net cash flows from operating activities: Refers to the cash inflows expected to be generated from operations in the coming year. Net cash outflows from investing and financing activities for the full year: Mainly due to an increase in capital expenditures.					

IV. The impact of significant capital expenditures on financial operations for the most recent fiscal year: None

V. The Company's reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year.

Unit: NT$ thousand

Investee company	Investment gains and losses recognized in the current period	Investment policy	Main reasons for gain or loss	Improvement Plan	Investment plan for the coming year
GMI Technology (BVI) Co.,Ltd	(17,408)	Indirect investment in Mainland China from a third region	GMI Technology (BVI) Co., Ltd. is a holding company and loss is generally derived from loss on investment interests.	Depending on the future operation, we will evaluate the capital increase plan.	None
HARKEN INVESTMENTS LIMITED	-	Indirectly reinvested in Hong Kong from a third region	As a holding company, the current profit is derived from interest income.	Depending on the future operation, we will evaluate the capital increase plan.	None
Vector Electronic Company Limited	(17,408)	Indirect investment in Mainland China from a third region	GMI Technology (BVI) Co., Ltd. is a holding company and loss is generally derived from loss on investment interests.	Depending on the future operation, we will evaluate the capital increase plan.	None
G.M.I International Trading (Shanghai) Co., Ltd.	(23,901)	Responsible for the sale and purchase of electronic parts and components in bonded warehouses in North China and marketing consulting services	The loss was mainly attributable to a decline in the gross profit margin.	Depending on the future operation, we will evaluate the capital increase plan.	None
Shenzhen Hongda Futong Electronics Co., Ltd.	4,155	Responsible for the sale and purchase of electronic parts and components in China	The profit was mainly attributable to market service fees contributed by the parent company.	Future evaluation will depend on the operating condition of the subsidiaries	None

GW Electronics Company Limited	-	Responsible for the sale and purchase of electronic components of Toshiba's Flash and Discrete products, with the agent relationship currently terminated.	Currently, there is no business activity.	Future evaluation will depend on the status of accounts receivable collection.	None
Global Mobile Internet Co., Ltd.	654	Trading of communication equipment and information software services	Profits were mainly from investment	To be reevaluated depending on future operating conditions	None
Unitech Electronics Co., Ltd.	12,807	Development, manufacturing and marketing of "automatic data collection products" and related businesses	Profit from normal operating activities	None	None
Rehear Audiology Co., Ltd.	(16,426)	Medical equipment research and development and sales	Still in the development stage, the revenue has not yet fully contributed	The operational situation is expected to improve in 2026.	None
GMI USA Corporation	(449)	Server leasing	Established in 2025, with revenue not yet contributed.	Revenue contribution is expected in 2026.	None
GMI (Hong Kong) Co., Ltd.	-	Trading of electronic components and investment holding company	As of October 30, 2025, only the incorporation registration had been completed, and no operating activities had commenced.	Revenue contribution is expected in 2026.	An investment of HKD 200 million is expected in 2026.

VI. Risk Analysis and Assessment

(I) The impact of interest rates, exchange rate changes and inflation on the Company's profit and loss and future measures to address them:

1. Impact of exchange rate changes on the Company's revenue and profitability and the Company's specific measures in response to exchange rate changes

(1) Impact of exchange rate changes on the Company's revenue and profitability

Most of the Company's product prices are denominated in U.S. dollars, therefore, the trend of the U.S. dollar exchange rate and the change in the Company's foreign exchange gain or loss are quite correlated. The Company engages in foreign exchange hedging operations as necessary to control the risks arising from changes in foreign exchange rates in order to reduce the impact of changes in foreign exchange rates on revenue and profitability.

(2) Specific measures taken by the Company in response to changes in foreign exchange rates

The Company responds to the risk of exchange rate fluctuations by directly offsetting the increase in foreign currency receivables due to export sales by increasing the foreign currency payables arising from the purchase of goods in order to achieve the effect of Natural Hedge. We will keep in close contact with banks to keep abreast of exchange rate movements. In accordance with IFRS 7 "Financial Instruments: Disclosures" and the "Procedures for the Acquisition or Disposal of Assets" established by the Company, the risk of exchange rate fluctuations is timely hedged through sound and strict control by those in charge.

2. Impact of interest rate changes on the Company's revenue and profitability and the Company's specific measures to respond to changes in interest rates

(1) Impact of interest rate changes on the Company's revenue and profitability

The Company's financial costs for 2025 were NT$114,222 thousand, accounting for 0.54% of operating revenues, which was insignificant. Overall, this did not cause significant adverse effects on the Company's revenues and profits.

(2) The Company's specific measures to respond to changes in interest rates

The Company will gradually apply for cash capital increase, increase the proportion of its own funds and improve the financial structure to minimize the interest rate risk.

3. Inflationary impact on the Company's revenue and profitability and the Company's specific measures to address inflation.

(1) Inflationary impact on the Company's revenue and profitability

There was no significant impact on the Company's profit or loss due to inflation during the year.

(2) Specific measures taken by the Company in response to inflation

The Company continuously monitors changes in upstream commodity prices to reduce the impact of cost changes on the Company's profit or loss.

(II) The Company's policy on engaging in high-risk, highly leveraged investments, lending of funds to others, endorsement and guarantee, and derivative transactions, the main reasons for profits or losses, and future measures to address them.

1. The Company did not engage in high-risk and highly leveraged investment in 2025.
2. Did not engage in endorsements, guarantees, or loaning of funds to others.
3. The Company did not engage in derivative transactions in 2025.

(III) Future R&D plans

2026 R&D plan

Product/application name	Cooperating supplier
STB (Set-top Box)	Winbond、Realtek、Zbit、APEC、Willsemi
SSD	Realtek、APEC
NB/MB/AIO/IPC	Realtek、Winbond、APEC、Willsemi
BT Speaker and TWS	Realtek
AC to DC Adapter	APEC, SemiHow, Inergy
LCD panel module	AUO
Wi-Fi	Realtek, Winbond
Network SWITCH IC	Realtek, Winbond
PC Peripherals and Type-C	Realtek, Zbit, Willsemi
IoT(Internet of Things)	Realtek
IOI(Internet of Identities)	Realtek
Industrial HMI	AUO, Zbit, Willsemi
Automotive Ethernet	Realtek, Zbit, Winbond
xPON	Realtek, Winbond

The estimated total amount of R&D expenses for the above projects in 2026 is NT$38,000 thousand.

(IV) Impact of significant domestic and foreign policies and legal changes on the Company's financial operations and measures to address them.

There was no material impact on the Company's financial operations due to significant domestic or foreign policy and legal changes in the most recent fiscal year.

(V) Impact of technological changes (including information and communications security risks) and industry changes on the Company's financial operations and measures taken in response.

There were no significant changes in technology and information and communications security risks that had a material impact on the Company's financial operations in the most recent year.

(VI) Impact of corporate image change on corporate crisis management and measures to address it.

Since its establishment, the Company has been actively strengthening its internal management and reinforcing its core values. The Company has a good corporate image and has not experienced any corporate crisis due to changes in corporate image.

(VII) Expected benefits, possible risks and measures for mergers and acquisitions: None.

(VIII) Expected benefits, possible risks and measures for plant expansion: None.

(IX) Risks of concentration of imports or sales and measures to address them: None.

(X) The effect of the transfer or change of ownership of directors or major shareholders holding more than 10% of the shares on the Company, the risk and measures to be taken: None.

(XI) Imphttps://mops.twse.com.twact, risk and response to changes in management rights: None.

(XII) If there has been any material impact upon shareholders' equity or prices for the company's securities as a result of any litigation, non-litigious proceeding, or administrative dispute involving a company director, supervisor, president, de facto responsible person, or major shareholder with a stake of more than 10 percent, and the matter was finalized or remained pending during the most recent 2 fiscal years or during the current fiscal year up to the publication date of the report: None.

(XIII) Other significant risks and responses: None.

VII. Other important matters: None.

Six. Special Items to be Included

I. Information on Affiliates:

Please refer to the MOPS website (https://mopsov.twse.com.tw/mops/web/t57sb01_q10), Homepage > Individual Company > Download of Electronic Documents > Affiliates' Three Tables Section.

II. Private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

III. Other matters that require additional supplementary information: None.

IV. Matters that may materially affect shareholders' equity or the price of securities as defined in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act for the most recent fiscal year and as of the publication date of the annual report: None.

GMI TECHNOLOGY INC.

Chairperson YEH, CHIA-WEN