Stock Code 6123

GrandTech

Agenda Handbook

2026 Annual General Shareholders' Meeting

Meeting Format : Physical Meeting

Meeting Date : June 12, 2026

Meeting Location : 5 F., No. 41, Ln. 76, Ruiguang Rd., Neihu Dist., Taipei City 114664, Taiwan (R.O.C.)

Tengfu Building

GrandTech C.G. Systems Inc.
2026 Annual General Meeting
Meeting Handbook Table of Contents

GrandTech C.G. Systems Inc.
2026 Annual General Meeting Agenda

A. Meeting format: Physical meeting

B. Meeting time: June 12 (Friday), 2026 at 9 a.m.

C. Meeting venue: 5F, No. 41, Lane 76, Ruiguang Rd., Neihu Dist., Taipei City (Tengfu Building)

D. Meeting procedure:

(A) Meeting called to order

(B) Chairman’s remark

(C) Reported matters

1. 2025 business report.
2. Audit Committee’s review report on 2025 financial statements.
3. Report on 2025 employee and director remuneration distribution.
4. Report on 2025 earnings distribution through cash dividends.
5. Report on 2025 director remuneration.
6. Report on implementation of share repurchase.

(D) Proposed resolutions

1. Approval of 2025 annual accounting final reports and statements.

(E) Discussion

1. Proposal to release directors from non-competition restrictions.

(F) Extempore motion

(G) Adjournment

【Reported Matters】

I. 2025 business report

Description: Please refer to Appendix A on page 5 of this handbook.

II. Audit Committee's review report on 2025 financial statements

Description: Please refer to Appendix B on page 10 of this handbook.

III. Report on 2025 employee and director remuneration distribution

Description:
1. The Company's net profit before tax for 2025 was NT$181,631,881. Pursuant to Article 24 of the Articles of Incorporation, remuneration to directors is appropriated at 0.8%, amounting to NT$1,526,318, and remuneration to employees is appropriated at 4%, amounting to NT$7,631,592.
2. Employee and director remuneration are issued entirely in cash.
3. The recipients of employee remuneration is limited to employees of the Company and employees of subsidiaries meeting certain conditions. The Chairman is authorized to determine the amount to be issued in accordance with the Company's employee compensation policy, in consideration of seniority, job level, work performance, overall contribution, or special merits, as well as employee qualification recognition.
4. The aforementioned amounts are consistent with those recognized in 2025.

IV. Report on 2025 earnings distribution through cash dividends

Description:
1. The earnings distribution was approved by the Board of Directors in Q2 2025 in the amount of NT$30,246,715 through cash dividend, with NT$0.5 per share distributed in cash, which was completed on January 23, 2025. The Q4 board meeting approved an earnings distribution of NT$157,282,918 through cash dividend, with NT$2.6 per share being distributed in cash. Cash dividends shall be calculated to the nearest NT dollar (any amount less than one dollar shall be rounded down). Fractional amounts of less than NT$1 resulting from such distribution shall be recognized as other income of the Company.
2. The Company has resolved, by a resolution of the Board of Directors, to appropriate NT$30,246,715 from the capital reserve derived from the excess of the issuance price over the par value of the shares, to be distributed to shareholders in cash. A cash distribution of NT$0.5 per share will be made. The distribution shall be calculated to the nearest dollar (rounding down any amount less than one dollar). Fractional amounts of less than NT$1 resulting from the distribution shall be recognized as other income of the Company.

V. Report on 2025 director remuneration.

Description:
1. According to Article 24 of the Articles of Incorporation, the directors' remuneration shall be less than 3%. The independent directors shall be allocated a fixed amount of remuneration and shall not participate in profit distribution according to the "Distribution of Directors and Functional Committee Members Remuneration Regulations" of the Company.
2. Please refer to Appendix E on page 32 of this handbook for the content and amount of remuneration paid to directors by the Company in 2025.
3. Regarding the policies, systems, standards, and structure for the payment of remuneration to the general directors and independent directors of the Company, and the description of the correlation between the amount of remuneration paid and factors such as the responsibilities, risks, and time invested. Currently, the directors

of the Company are only paid fixed remuneration and travel allowances, and there is no payment of variable remuneration. Therefore, remuneration is not related to performance.

VI Report on implementation of share repurchase.

Description: For the report on the implementation of the Company's share repurchase, please refer to Appendix F on page 33 of this handbook.

【Proposed Resolutions】

Proposal 1 (Proposed by Board of Directors)

Subject: Approval of 2025 annual accounting final reports and statements.

Description:
1. The Company’s 2025 parent company only financial reports and consolidated financial reports have been audited by CPAs Hsu, Hsin-Min and Yu, Chien-Ju from Ernst & Young, Taiwan. Please refer to Appendix B on page 10 of this handbook.
2. For the above statements audited by the Audit Committee, as well as the business report and profit distribution statement, please refer to Appendix A and Appendix D on pages 5 and 31 of this handbook.
3. Submission for approval.

Resolution:

【Discussion】

Proposal 1 (Proposed by Board of Directors)

Subject: Proposal to release directors from non-competition restrictions.

Description:
1. Pursuant to Article 209 of the Company Act, a director who conducts, for himself/herself or on behalf of another, any activities that fall within the scope of the business of the Company shall explain the essential contents of such an act to the shareholders' meeting and obtain its approval.
2. The Independent Director, CHEN, WEI-YU, serves as the Person in Charge of Husky International Co., Ltd. His engagement in actions within the scope of the Company's business for himself or others is primarily due to his concurrent service in positions at companies with the same or similar business scope as the Company, resulting from his role as an independent director, investment relationships, or appointment by a legal person, through which he participates in the major business decisions.
3. Submission for decision.

Resolution:

【Extempore Motion】

【Adjournment】

【Appendix A】

GrandTech C.G. Systems Inc.

2025 Business Report

2025 operation overview

In 2025, the global economic environment remains highly volatile. Geopolitical risks, supply chain restructuring, and increasingly cautious corporate investment decisions have led to a slowdown in the overall pace of capital expenditure. However, as corporate digital transformation continues to deepen and the application of artificial intelligence (AI) rapidly proliferates, the demand for cloud infrastructure and high-performance digital equipment maintains structural growth momentum.

While prudently responding to changes in the external environment, the Company continues to strengthen the contribution of cloud operation services and digital printing solutions. On one hand, this increases the proportion of recurring revenue and optimizes the stability of the revenue structure; on the other hand, it deepens the business foundation of enterprise users and establishes long-term customer value. Cloud services have demonstrated a steady growth trend driven by the acceleration of AI applications. The continuous expansion of demand for multi-cloud architectures and IaaS has further increased the proportion of GrandTech's cloud services and its market penetration.

Although corporate capital expenditure remained relatively conservative in the first half of the year, as market confidence gradually recovered in the second half of the year, there was a significant increase in inquiries for digital printing equipment, which translated into actual order results, laying the foundation for growth in the coming year.

I. 2025 operation overview

(I) Business plan implementation results

Full-year consolidated revenue for 2025 was NT$5,058,340 thousand, operating income was NT$273,755 thousand, and net profit before tax was NT$310,059 thousand. Overall profitability, however, was affected by factors such as lower gross margins on information and equipment product projects, adjustments to the customer mix in the cloud business, and exchange rate fluctuations, resulting in a decline in operating and after-tax profit compared to the same period last year. In addition, non-operating valuation losses on financial assets further weighed on overall profit performance. Net income after tax attributable to owners of the parent was NT$168,269 thousand, and earnings per share after tax was NT$2.73.

Relevant data may be referred to for the profit or loss in the same period as below:

Unit: NT$ Thousand

Item/year	2025	2024	Increase (decrease)	YoY rate increase (decrease)
Operating revenue	5,058,340	5,538,247	-479,907	-9%
Operating income	273,755	336,749	-62,994	-19%
Profit before tax	310,059	389,453	-79,394	-20%
Profit after tax	256,126	305,760	-49,634	-16%
Profit after tax of the parent company	168,269	226,426	-58,157	-26%
Earnings per share after tax (NT$)	2.73	3.65	-0.92	-25%

2025 was a year of profound milestone significance, as the subsidiary, GrandTech Cloud Services, successfully completed its IPO listing. Despite facing drastic changes in the external environment, the management team demonstrated high resilience and confronted challenges with rapid response. Through the steadfast execution of customer structure optimization and the enhancement of operational efficiency, the Company successfully turned the tide. The self-developed multi-cloud integrated value-added cloud service FinOps platform (ARMIN) is a cross-cloud one-stop service platform that provides professional and diverse IaaS and SaaS services, such as real-time cloud traffic monitoring, cost control and optimization, and cross-regional billing management. This allows customers to focus on their core businesses and enables them to effectively achieve success when using the service products provided by the cloud business of the Group, thereby increasing the customer lifetime value of the Company. By continuously refining and enhancing service quality and professional technology to assist enterprise users in digital transformation and cross-border cooperation, the cloud business of the Group has successfully cultivated the startup community and is committed to growing together with customers. With customer success as its mission, the customers exhibit high stickiness and high growth momentum, resulting in the continuous growth of the annual recurring revenue (ARR) and net revenue retention (NRR) of the cloud business.

In the trend of digital intelligence transformation, digital equipment and intelligent management are gradually demonstrating their influence. We will do our best to cultivate suitable customers, empowering them with digital printing technology and the ability to sell in the global market, expand the market hand in hand with our customers. In addition to promoting revolutionary innovations in the fields of intelligent packaging, labeling, and material application, we are combining diverse intelligent packaging to seize the opportunities presented by the internet economy, meeting the market's demand for rapid delivery of small quantities, multiple varieties, and large quantities of customized products.

Meanwhile, as global sustainable development trends deepen and domestic regulations regarding volatile organic compound (VOC) emissions are gradually strengthened, traditional printing companies are facing stricter environmental compliance requirements. Starting from 2025, certain manufacturing processes must implement equipment such as regenerative thermal oxidizer (RTO) or regenerative catalytic oxidizer (RCO) to comply with emission standards. Such environmental investments will increase the capital expenditures and operating costs of traditional solvent-based processes and accelerate the industry's transition toward low-pollution and high-efficiency production models. Against this backdrop, digital printing technology has gradually become a significant option for customers evaluating equipment investment, owing to its advantages such as low solvent consumption, flexible short-run production, and print-on-demand capabilities. Regulatory tightening not only raises industry entry barriers but also drives the restructuring of production models, creating structural opportunities for digital equipment. The Company will continue to deepen its strategic positioning in digital printing solutions, assisting customers in optimizing their cost structures and market responsiveness while ensuring compliance with regulatory requirements.

Furthermore, under the trend of high-end process upgrades, the Company is also gradually extending its digital technology capabilities into the field of 3D printing additive manufacturing applications. In the second half of 2025, in response to the rapid development of the drone industry in logistics, inspection, and smart application scenarios, which significantly increased the demand for lightweight structural parts and high-precision components, the Company completed the delivery of multiple 3DP equipment units and process integration, making a preliminary entry into relevant application scenarios. Drone manufacturing emphasizes lightweight design, structural strength optimization, and rapid prototyping capabilities. 3D printing technology can support complex structural designs and low-volume, high-variety production, shortening product development cycles and enhancing manufacturing flexibility. This field is currently in the stage of strategic extended application. In the future, the Company will gradually accumulate high-value-added manufacturing capabilities under prudent risk control to create synergies with existing digital printing technologies.

We will continue to focus on long-term development and sustainable operations to consolidate the steady growth of our enterprise user business and strengthen our cloud services and digital printing businesses, which are important growth engines for the Group. We will increase our investment in IaaS infrastructure and related services, optimize our value-added system of cloud services, strengthen team capabilities, actively cultivate new markets, and closely align with customer needs. Through strategic alliances, we will continue to engage with more domestic and overseas start-up companies, expand overseas APJ market, and build a strong transnational cloud ecosystem to meet customer needs with a diverse range of services.

(II) 2025 budget implementation status: The Company is not required to publicize the financial forecast, and, therefore, it is not applicable.

(III) Analysis of financial income and expenses and profitability:
2025

Unit: NT$ Thousand

Analysis	Item	Parent company	Group
Revenue and expenditure	Operating revenue	440,481	5,058,340
	Gross profit	110,810	703,687
	Net income	168,269	256,126
Profitability	Return on assets %	6.83%	7.20%
	Return on equity %	10.65%	12.23%
	Profit before tax to capital stock %	29.25%	49.94%
	Operating income to capital %	6.64%	44.09%
	Net profit margin %	38.20%	5.06%
	EPS (NT$)	2.73	2.73

(IV) Research and development status: In order to strengthen its service advantages, the Group has set up a research and development unit to develop client value-added service platform systems and provide optimized management and analysis, and other additional online services.

II. 2026 business plan

(I) Business policy

1. Adhere to the core value of “Entrepreneurs' Paradise” to build an entrepreneurial leadership management platform, and continue to strengthen financial support, risk management, mentor consultation, experience and resource sharing, and performance supervision.
2. Develop a multi-cloud service platform based on the innovative business model of cloud aggregation and cloud sharing, creating a strong and solid moat to enhance competitiveness in the cloud market, and actively explore overseas markets in line with the upward growth trend of cloud services.
3. Leverage the market advantage of digital printing intelligent processes to discover innovative disruptors, investing in digital printing to expand new business opportunities, along with the possibilities of 3D printing in diverse applications within the manufacturing industry.
4. Emphasize the deep cultivation and steady growth of enterprise user market in Hong Kong, develop long-term cooperative relationships, and expand local market share through mergers and acquisitions.

(II) Estimated sales amount: The Company is not required to publicize the financial forecast, and, therefore, it is not applicable.

III. Future development strategies

GrandTech will continue to build upon a robust financial structure, deepening multi-cloud value-added operational services and expanding IaaS and SaaS integration capabilities through cross-regional cooperation and strategic alliances. The rapid development of AI and emerging application scenarios will continue to drive demand for cloud infrastructure. The Company will leverage its multi-cloud platform and value-added service systems as core competitive advantages to strengthen customer stickiness and the proportion of recurring revenue.

In the field of digital printing, the Company will continue to select customers with growth potential to empower their technological upgrades, replicate proven business models, and increase market coverage. Concurrently, the application of 3D printing manufacturing is extended to high-end process scenarios to gradually establish a comprehensive layout of digital manufacturing capabilities.

In addition, the Group will increase the emphasis on growth through mergers and acquisitions, aiming for scale growth and enhanced operational performance. Through external investments and acquisitions, it seeks possibilities for new businesses and applications, introduces potential businesses and services, recruits talent with entrepreneurial characteristics, and actively expands the territory of the Group while increasing profit growth.

IV. Impact of External Competitive Environment, Regulatory Environment, and Overall Economic Environment

As AI applications continue to expand, driven by the demand for emerging technology applications, global commodity trade is heating up. However, the recovery of various manufacturing industries is uneven, and the global economy has grown slowly. However, there will still be many uncertainties regarding changes in the international political and economic landscape, such as the rise of unilateralism in the United States and the challenges of China's economic recovery, which will affect the dynamics of global trade and the strength of economic recovery.

Regarding the regulatory environment, in addition to the full adoption of IFRS and the performance of information disclosure in accordance with the regulations of the competent authorities, the Company also closely monitors changes in industry-related regulations and sustainability requirements. As environmental regulations tighten and carbon management issues intensify, the manufacturing industry's requirements for emission controls and production model adjustments are increasing. The Company will continue to assist customers in responding to relevant regulatory changes and strengthen internal compliance management and risk control mechanisms to ensure stable operations and sustainable development.

Once again, we would like to express our gratitude to all shareholders for your long-term support and trust in GrandTech, which has enabled the Company to continue deepening its business foundation and moving forward steadily in a volatile environment. Facing the challenges of global economic and industrial structural adjustments, GrandTech will uphold its entrepreneurial spirit and pragmatic management principles to strengthen core competitiveness, deepen cloud and digital positioning, and prudently expand opportunities in high-end manufacturing applications.

Looking ahead, the Company will continue to build upon a sound financial structure to drive diversified growth strategies, increase the proportion of recurring income and high-value-added application capabilities, and create long-term value for shareholders, employees, and society. We sincerely invite all shareholders to continue providing your support and encouragement as we move forward together toward the next stage of growth opportunities.

Chairman: HSU, CHENG-CHIANG
President: NGOI, MIEW-HUAT
Accounting Supervisor: HUANG, SHU-CHEN

【Appendix B】

Independent Auditors' Report Translated from Chinese

To GrandTech C.G. Systems Inc.:

Opinion

We have audited the accompanying consolidated balance sheet of GrandTech C.G. Systems Inc. (the "Company") and its subsidiaries (the "Group") as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together "the consolidated financial statements").

In our opinion, based on our audits and the reports of the other auditors (please refer to the Other Matter – Making Reference to the Audits of Other Auditors section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Correctness of timing of sales revenue recognition

For the year ended December 31, 2025, the Group recognized net operating revenue in the amount of NT$5,058,340 thousand, of which revenue derived from corporate user products and digital printing equipment services totaled NT$3,198,494 thousand, accounting for 63% of the operating revenue. As the revenue from information software and hardware products is diversified, including sales of goods, computer management and printing machine services, information service revenue, etc., with different transaction terms, we believe that the correctness of the timing when performance obligations are met is considered significant to consolidated financial statements. Therefore, the timing of recognition of revenue from information software and hardware products was identified as key audit matter.

Our audit procedures include (but are not limited to):

1. Understanding the revenue recognition method related to the revenue from information software and hardware products, as well as assessing and testing the internal control related to the relevant revenue recognition of information software and hardware products.

2. Conducting analytical procedures on product-specific gross margin to evaluate the reasonableness of revenue recognition amounts.

3. Conducting tests of details on sales revenue transactions, including randomly selecting and verifying relevant vouchers from the record of sales revenue to ensure that performance obligations have been truly met.

4. Performing sales revenue cut-off tests for the period before and after the financial reporting date, randomly selecting operating revenue transactions, and reviewing the relevant vouchers to confirm that revenue is recognized in the correct period.

We also considered the appropriateness in disclosures of operating revenues in Note 6 to the consolidated financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

We did not audit the financial statements of certain subsidiaries in the consolidated financial statements of the Group, which were audited by other auditors. Therefore, our opinions expressed herein regarding the amounts recorded in the financial statements of certain companies are based solely on the reports of the other auditors. The investments in these subsidiaries accounted for 34.00% and 28.04% of the total consolidated assets as of December 31, 2025 and 2024, respectively. The operating revenue accounted for 31.01% and 28.35% of the consolidated net operating revenue for the years ended December 31, 2025 and 2024, respectively.

In addition, certain subsidiaries included in the consolidated financial statements of the Group prepared their financial statements in accordance with the generally accepted accounting principles in Malaysia and Singapore, which were not audited by us but were audited by other auditors in accordance with the generally accepted auditing standards in Malaysia and Singapore. Adjustments were made to convert such financial statements in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by the Financial Supervisory Commission of the Republic of China. We have performed the necessary audit procedures with respect to these adjustments. Accordingly, our opinions expressed herein regarding the amounts recorded in the consolidated financial statements with respect to such subsidiaries are based on the audit reports of the other auditors and on the results of the additional audit procedures performed to comply with the Regulations Governing Financial Statements Audit and Attestation Engagements of Certified Public Accountants and relevant Republic of China auditing standards. The total assets of such subsidiaries represented 8.59% and 8.44% of the total consolidated assets as of December 31, 2025 and 2024, respectively; the operating revenue of such subsidiaries represented 6.42% and 7.78% of the net consolidated operating revenue for the years ended December 31, 2025 and 2024, respectively.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion including the Other Matter paragraph on the parent company only financial statements of the Company as of and for the years ended December 31, 2025 and 2024.

Hsu, Hsin-Min

Yu, Chien-Ju

Ernst & Young, Taiwan
March 6, 2026

English Translation of Consolidated Financial Statements Originally Issued in Chinese
GRANDTECH C.G. SYSTEMS INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of December 31, 2025 and December 31, 2024
(Expressed in thousands of New Taiwan Dollars)

		As of December 31,			
		2025		2024	
Assets	Notes	Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4 and 6	$2,139,959	55	$1,621,521	43
Financial assets at fair value through profit or loss, current	4 and 6	11,800	-	-	-
Financial assets measured at amortized cost, current	4 and 6	121,583	3	116,131	3
Notes receivable, net	4,5 and 6	8,644	-	26,419	1
Trade receivables, net	4,5 and 6	586,707	15	705,398	19
Fi Net loss on financial assets or liabilities at fair value through profit or loss	4,5 and 6	7,646	-	7,528	-
Other receivables		31,444	1	18,409	1
Inventories, net	4,5 and 6	172,318	5	192,791	5
Prepayments	6	187,371	5	258,581	7
Other current assets		6,044	-	5,823	-
Total current assets		3,273,516	84	2,952,601	79
Non-current assets					
Financial assets at fair value through profit or loss, non-current	4 and 6	202,315	5	227,690	6
Financial assets at fair value through other comprehensive income, non-current	4 and 6	20,433	1	22,332	1
Financial assets measured at amortized cost - non-current	4, 6 and 8	2,865	-	2,642	-
Property, plant and equipment	4, 6 and 8	117,395	3	143,414	4
Right-of-use assets	4 and 6	39,274	1	45,213	1
Intangible assets	4 and 6	34,563	1	35,539	1
Deferred tax assets	4,5 and 6	15,931	-	15,274	-
Other non-current assets	6	176,079	5	309,847	8
Total non-current assets		608,855	16	801,951	21
Total assets		$3,882,371	100	$3,754,552	100

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

GRANDTECH C.G. SYSTEMS INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Continued)
As of December 31, 2025 and December 31, 2024
(Expressed in thousands of New Taiwan Dollars)

		As of December 31,			
		2025		2024	
Liabilities and Equity	Notes	Amount	%	Amount	%
Current liabilities					
Short-term borrowings	6	$960,000	25	$940,000	25
Contract liabilities, current	6	69,295	2	100,339	3
Trade payables		396,133	10	507,387	13
Other payables	6	170,708	4	159,266	4
Current tax liabilities	4 and 5	8,635	-	16,610	-
Leases liabilities, current	4 and 6	25,309	1	25,383	1
Other current liabilities		5,654	-	14,683	-
Total current liabilities		1,635,734	42	1,763,668	46
Non-current liabilities					
Deferred tax liabilities	4 and 5	1,219	-	1,822	-
Leases liabilities, non-current	4 and 6	16,097	1	21,082	1
Other non-current liabilities		3,775	-	5,353	-
Total non-current liabilities		21,091	1	28,257	1
Total liabilities		1,656,825	43	1,791,925	47
Equity					
Equity attributable to owners of the parent					
Share capital	6				
Ordinary share		620,894	16	620,894	17
Capital surplus	6	533,311	14	333,456	9
Retained earnings	6				
Legal reserve		316,582	8	296,678	8
Special reserve		87,275	1	-	-
Unappropriated retained earnings		99,832	3	248,147	7
Other equity	4 and 6	14,786	-	75,628	2
Treasury shares	4 and 6	(86,401)	(2)	-	-
Total equity attributable to owners of the parent		1,586,279	40	1,574,803	43
Non-controlling interests	6	639,267	17	387,824	10
Total equity		2,225,546	57	1,962,627	53
Total liabilities and equity		$3,882,371	100	$3,754,552	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
GRANDTECH C.G. SYSTEMS INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2025 and 2024
(Expressed in thousands of New Taiwan Dollars)

Accounts	Notes	For the years ended December 31, 2025 Amount	2025 %	2024 Amount	2024 %
Operating revenue	4 and 6	$5,058,340	100	$5,538,247	100
Operating costs	6	(4,354,653)	(86)	(4,728,410)	(85)
Gross profit		703,687	14	809,837	15
Operating expenses	4 and 6				
Selling expenses		(252,198)	(5)	(301,682)	(5)
Administrative expenses		(155,417)	(3)	(162,325)	(3)
Research and development expenses		(12,373)	-	(5,878)	-
Expected credit losses		(9,944)	-	(3,203)	-
Total operating expenses		(429,932)	(8)	(473,088)	(8)
Operating income		273,755	6	336,749	7
Non-operating income and expenses	6				
Interest income		49,687	1	57,240	1
Other income		8,510	-	13,058	-
Other gains and losses		1,545	-	1,015	-
Financial costs		(23,438)	(1)	(18,609)	(1)
Total non-operating income and expenses		36,304	-	52,704	-
Profit before income tax		310,059	6	389,453	7
Income tax expense	4,5 and 6	(53,933)	(1)	(83,693)	(1)
Net income		256,126	5	305,760	6
Other comprehensive income	4 and 6				
Items that may not be reclassified subsequently to profit or loss					
Unrealized gains (losses) from investment in equity instruments at fair value through other comprehensive income		10,808	-	6,353	-
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		1,098	-	-	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences resulting from translating the financial statements of a foreign operation		(68,389)	(1)	118,969	2
Other comprehensive income, net of tax		(56,483)	(1)	125,322	2
Total comprehensive income		$199,643	4	$431,082	8
Net income attributable to:					
Owners of the parent		$168,269	3	$226,426	4
Non-controlling interests		87,857	2	79,334	2
		$256,126	5	$305,760	6
Total comprehensive income attributable to:					
Owners of the parent		$118,440	2	$350,388	7
Non-controlling interests		81,203	2	80,694	1
		$199,643	4	$431,082	8
Earnings per share (in NTD)	6				
Basic earnings per share		$2.73		$3.65	
Diluted earnings per share		$2.72		$3.63	

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

GRANDTECH C.G. SYSTEMS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

		Equity attributable to owners of the parent										
				Retained earnings			Other equity					
Accounts	Notes	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences resulting from translating the financial statements of a foreign operation	(losses) gains from financial assets at fair value through other comprehensive income	Treasury shares	Total	Non-controlling interests	Total equity
Balance as of January 1, 2024		$620,894	$242,213	$274,424	$43,437	$242,686	$(48,813)	$479	$-	$1,375,320	$304,860	$1,680,180
Appropriation and distribution of earnings for the year ended December 31, 2023:	6											
Legal reserve		-	-	11,481	-	(11,481)	-	-	-	-	-	-
Special reserve		-	-	-	4,898	(4,898)	-	-	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(180,059)	-	-	-	(180,059)	-	(180,059)
Appropriation and distribution of earnings for the year ended December 31, 2024:	6											
Legal reserve		-	-	10,773	-	(10,773)	-	-	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(62,089)	-	-	-	(62,089)	-	(62,089)
Reversal of special reserve		-	-	-	(48,335)	48,335	-	-	-	-	-	-
Net profit for the year ended December 31, 2024		-	-	-	-	226,426	-	-	-	226,426	79,334	305,760
Other comprehensive income for the year ended December 31, 2024		-	-	-	-	-	117,609	6,353	-	123,962	1,360	125,322
Total comprehensive income for the year ended December 31, 2024		-	-	-	-	226,426	117,609	6,353	-	350,388	80,694	431,082
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6	-	81,981	-	-	-	-	-	-	81,981	13,028	95,009
Changes in ownership interests in subsidiaries	6	-	9,262	-	-	-	-	-	-	9,262	12,594	21,856
Non-controlling interests	6	-	-	-	-	-	-	-	-	-	(23,352)	(23,352)
Balance as of December 31, 2024		$620,894	$333,456	$296,678	$-	$248,147	$68,796	$6,832	$-	$1,574,803	$387,824	$1,962,627
Balance as of January 1, 2025		$620,894	$333,456	$296,678	$-	$248,147	$68,796	$6,832	$-	$1,574,803	$387,824	$1,962,627
Appropriation and distribution of earnings for the year ended December 31, 2024:	6											
Legal reserve		-	-	11,869	-	(11,869)	-	-	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(189,373)	-	-	-	(189,373)	-	(189,373)
Appropriation and distribution of earnings for the year ended December 31, 2025:	6											
Legal reserve		-	-	8,035	-	(8,035)	-	-	-	-	-	-
Special reserve		-	-	-	87,275	(87,275)	-	-	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(31,045)	-	-	-	(31,045)	-	(31,045)
Other changes in capital surplus												
Cash dividends from capital surplus		-	(31,044)	-	-	-	-	-	-	(31,044)	-	(31,044)
Net profit for the year ended December 31, 2025		-	-	-	-	168,269	-	-	-	168,269	87,857	256,126
Other comprehensive income for the year ended December 31, 2025		-	-	-	-	1,098	(61,735)	10,808	-	(49,829)	(6,654)	(56,483)
Total comprehensive income for the year ended December 31, 2025		-	-	-	-	169,367	(61,735)	10,808	-	118,440	81,203	199,643
Purchase of treasury shares	6	-	-	-	-	-	-	-	(86,401)	(86,401)	-	(86,401)
Disposal of investments accounted for using the equity method	6	-	-	-	-	-	-	-	-	-	(20,675)	(20,675)
Changes in ownership interests in subsidiaries	6	-	230,899	-	-	-	-	-	-	230,899	237,445	468,344
Non-controlling interests	6	-	-	-	-	-	-	-	-	-	(46,530)	(46,530)
Disposal of equity instruments measured at fair value through other comprehensive income	6	-	-	-	-	9,915	-	(9,915)	-	-	-	-
Balance as of December 31, 2025		$620,894	$533,311	$316,582	$87,275	$99,832	$7,061	$7,725	$(86,401)	$1,586,279	$639,267	$2,225,546

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

GRANDTECH C.G. SYSTEMS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

Accounts	For the years ended December 31, 2025	For the years ended December 31, 2024
Cash flows from operating activities:		
Net income before tax	$310,059	$389,453
Adjustments:		
Adjustments to reconcile profit or loss:		
Depreciation	30,623	35,282
Amortization	795	836
Expected credit losses	9,944	3,203
Net loss on financial assets or liabilities at fair value through profit or loss	20,666	12,122
Interest expenses	23,295	18,428
Interest income	(49,687)	(57,240)
Dividend revenue	(4,472)	(5,113)
Share-based payments	-	724
(Gains) Losses on disposals of property, plant and equipment	(1,004)	9
Gain on disposal of investments accounted for using the equity method	(2,619)	-
Impairment loss on non-financial assets	-	140
Reversal of impairment loss on non-financial assets	(381)	-
Changes in operating assets and liabilities:		
Notes receivable	16,172	10,753
Trade receivables	102,804	(111,537)
Other receivables	(13,035)	1,782
Inventories	19,395	(45,705)
Prepayments	180,622	(118,277)
Other current assets	(1,003)	(112)
Contract liabilities	(29,366)	28,413
Trade payables	(83,490)	42,850
Other payables	13,741	(10,927)
Other current liabilities	(8,113)	(8,141)
Cash generated from operations	534,946	186,943
Interest received	44,402	49,132
Dividends received	4,472	5,113
Interest paid	(19,510)	(17,146)
Income tax paid	(60,662)	(109,155)
Net cash provided by operating activities	503,648	114,887

Accounts	For the years ended December 31, 2025	For the years ended December 31, 2024
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(685)	(7,500)
Proceeds from disposal of financial assets at fair value through other comprehensive income	13,392	-
Acquisition of financial assets measured at amortized cost	(3,487)	(360)
Acquisition of financial assets at fair value through profit or loss	(302,127)	(581,980)
Proceeds from disposal of financial assets at fair value through profit or loss	290,691	567,908
Proceeds from disposal of subsidiaries	7,021	-
Acquisition of property, plant and equipment	(3,287)	(2,671)
Proceeds from disposals of property, plant and equipment	4,656	430
Acquisition of intangible assets	(54)	(55)
Decrease in other non-current assets	7,210	10,467
Net cash provided by (used in) investing activities	13,330	(13,761)
Cash flows from financing activities:		
Increase in short-term borrowings	20,000	190,000
Cash payment for the principal portion of the lease liabilities	(25,556)	(28,080)
Decrease in other non-current liabilities	(1,316)	(10,498)
Cash dividends	(251,462)	(242,148)
Exercise of employee share options	-	21,510
Payments to acquire treasury shares	(86,401)	-
Disposal of ownership interests in subsidiaries (without losing control)	-	94,620
Changes in non-controlling interests	402,669	(23,341)
Net cash provided by financing activities	57,934	2,063
Effect of changes in exchange rate on cash and cash equivalents	(56,474)	107,700
Increase in current cash and cash equivalents	518,438	210,889
Cash and cash equivalents at the beginning of the period	1,621,521	1,410,632
Cash and cash equivalents at the end of the period	$2,139,959	$1,621,521

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

Independent Auditors’ Report Translated from Chinese

To GrandTech C.G. Systems Inc.:

Opinion

We have audited the accompanying parent company only balance sheet of GrandTech C.G. Systems Inc. (the “Company”) as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies (together “the parent company only financial statements”).

In our opinion, based on our audits and the reports of the other auditors (please refer to the Other Matter – Making Reference to the Audits of Other Auditors section of our report), the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Correctness of timing of sales revenue recognition

For the year ended December 31, 2025, the Company recognized net operating revenue in the amount of NT$440,481 thousand, of which revenue from information software and hardware products totaled NT$191,608 thousand, accounting for 43.50% of the operating revenue. As the revenue from information software and hardware products is diversified, including sales of goods, computer management and printing machine services, information service revenue, etc., with different transaction terms, we believe that the correctness of the timing when performance obligations are met is considered significant to the parent company only financial statements. Therefore, the timing of recognition of revenue from information software and hardware products was identified as key audit matter.

Our audit procedures include (but are not limited to):

1. Understanding the revenue recognition method related to the revenue from information software and hardware products, as well as assessing and testing the internal control related to the relevant revenue recognition of information software and hardware products.

2. Conducting analytical procedures on product-specific gross margin to evaluate the reasonableness of revenue recognition amounts.

3. Conducting tests of details on sales revenue transactions, including randomly selecting and verifying relevant vouchers from the record of sales revenue to ensure that performance obligations have been truly met.

4. Performing sales revenue cut-off tests for the period before and after the financial reporting date, randomly selecting operating revenue transactions, and reviewing the relevant vouchers to confirm that revenue is recognized in the correct period.

We also considered the appropriateness in disclosures of operating revenues in Note 6 to the parent company only financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

We did not audit the financial statements of certain investees accounted for using the equity method in the parent company only financial statements of the Company. These financial statements were audited by other auditors. Therefore, our opinions expressed herein regarding the amounts recorded in the financial statements of such investees are based solely on the reports of the other auditors. The investments in these investees accounted for using the equity method represented 22% and 15% of total parent company only assets as of December 31, 2025 and 2024, respectively; the share of comprehensive income of these investees accounted for using the equity method represented 53% and 31% of the total parent company only comprehensive income for the years ended December 31, 2025 and 2024, respectively.

In addition, certain investees included in the parent company only financial statements prepared their financial statements in accordance with the generally accepted accounting principles in Malaysia and Singapore, which were not audited by us but were audited by other auditors in accordance with the generally accepted auditing standards in Malaysia and Singapore. Adjustments were made to convert such financial statements in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by the Financial Supervisory Commission of the Republic of China. We have performed the necessary audit procedures with respect to these adjustments. Accordingly, our opinions expressed herein regarding the amounts recorded in the financial statements of such investees are based on the audit reports of the other auditors and on the results of the additional audit procedures performed to comply with the Regulations Governing Financial Statements Audit and Attestation Engagements of Certified Public Accountants and relevant Republic of China auditing standards. The investments in these investees accounted for using the equity method represented 1% and 9% of total parent company only assets as of December 31, 2025 and 2024, respectively; the share of other comprehensive income accounted for using the equity method represented 9% and 2% of the total parent company only comprehensive income for the years ended December 31, 2025 and 2024, respectively.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Hsin-Min

Yu, Chien-Ju

Ernst & Young, Taiwan
March 6, 2026

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

GRANDTECH C.G. SYSTEMS INC.

PARENT COMPANY ONLY BALANCE SHEETS

As of December 31, 2025 and December 31, 2024

(Expressed in thousands of New Taiwan Dollars)

		As of December 31,			
		2025		2024	
Assets	Notes	Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4 and 6	$49,190	2	$75,229	3
Notes receivable, net	4,5 and 6	7,655	-	20,513	1
Trade receivables, net	4,5 and 6	44,518	2	44,467	2
Trade receivables-related parties, net	5,6 and 7	-	-	948	-
Finance lease receivable, net	4,5 and 6	7,646	-	7,528	-
Other receivables		2,751	-	2,751	-
Other receivables-related parties	7	158	-	-	-
Inventories, net	4,5 and 6	89,275	3	42,495	2
Other current assets		2,884	-	3,222	-
Total current assets		204,077	7	197,153	8
Non-current assets					
Financial assets at fair value through profit or loss, non-current	4 and 6	94,829	3	101,703	4
Financial assets measured at fair value through other comprehensive income, non-current	4 and 6	20,433	1	22,332	1
Financial assets measured at amortized cost - non-current	4, 6 and 8	400	-	400	-
Investments accounted for using the equity method	4 and 6	2,380,053	84	2,101,655	81
Property, plant and equipment	4, 6 and 8	101,576	4	103,847	4
Right-of-use assets	4 and 6	11,507	-	1,756	-
Intangible assets	4	78	-	210	-
Deferred tax assets	4,5 and 6	3,184	-	2,507	-
Other non-current assets	6	38,563	1	48,683	2
Total non-current assets		2,650,623	93	2,383,093	92
Total assets		$2,854,700	100	$2,580,246	100

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

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

GRANDTECH C.G. SYSTEMS INC.

PARENT COMPANY ONLY BALANCE SHEETS (Continued)

As of December 31, 2025 and December 31, 2024

(Expressed in thousands of New Taiwan Dollars)

		As of December 31,			
		2025		2024	
Liabilities and Equity	Notes	Amount	%	Amount	%
Current liabilities					
Short-term borrowings	6 and 8	$960,000	34	$840,000	33
Contract liabilities, current	6	15,357	1	28,342	1
Trade payables		29,178	1	29,356	1
Other payables	6	90,561	3	93,415	4
Other payables-related parties	7	154,998	5	-	-
Current tax liabilities	4 and 5	5,217	-	-	-
Leases liabilities, current	4 and 6	6,126	-	1,778	-
Other current liabilities		1,554	-	11,029	-
Total current liabilities		1,262,991	44	1,003,920	39
Non-current liabilities					
Deferred tax liabilities	4 and 5	-	-	1,208	-
Leases liabilities, non-current	4 and 6	5,430	-	-	-
Other non-current liabilities	6	-	-	315	-
Total non-current liabilities		5,430	-	1,523	-
Total liabilities		1,268,421	44	1,005,443	39
Equity					
Share capital	6				
Ordinary share		620,894	22	620,894	24
Capital surplus	6	533,311	19	333,456	13
Retained earnings	6				
Legal reserve		316,582	11	296,678	11
Special reserve		87,275	3	-	-
Unappropriated retained earnings		99,832	3	248,147	10
Other equity	4 and 6	14,786	1	75,628	3
Treasury shares	4 and 6	(86,401)	(3)	-	-
Total equity		1,586,279	56	1,574,803	61
Total liabilities and equity		$2,854,700	100	$2,580,246	100

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

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

GRANDTECH C.G. SYSTEMS INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

Accounts	Notes	For the years ended December 31, 2025 Amount	2025 %	2024 Amount	2024 %
Operating revenue	4 and 6	$440,481	100	$315,880	100
Operating costs	6	(331,646)	(75)	(226,043)	(72)
Gross profit		108,835	25	89,837	28
Unrealized profit from sales		(35)	-	(2,010)	-
Realized profit from sales		2,010	-	478	-
Gross profit, net		110,810	25	88,305	28
Operating expenses	4 and 6				
Selling expenses		(22,467)	(5)	(27,201)	(9)
Administrative expenses		(44,249)	(10)	(49,961)	(16)
Expected credit (losses) gains		(2,852)	(1)	27	-
Total operating expenses		(69,568)	(16)	(77,135)	(25)
Operating income		41,242	9	11,170	3
Non-operating income and expenses	6 and 7				
Interest income		2,690	1	2,287	1
Other income		9,126	2	14,782	5
Other gains and losses		4,020	1	(558)	-
Financial costs		(21,707)	(5)	(15,403)	(5)
Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method		146,261	33	236,415	75
Total non-operating income and expenses		140,390	32	237,523	76
Profit before tax		181,632	41	248,693	79
Income tax expense	4,5 and 6	(13,363)	(3)	(22,267)	(7)
Net income		168,269	38	226,426	72
Other comprehensive income	6				
Items that may not be reclassified subsequently to profit or loss					
Unrealized gains (losses) from investment in equity instruments at fair value through other comprehensive income		10,808	3	6,353	2
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		1,098	-	-	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences resulting from translating the financial statements of a foreign operation		(61,735)	(14)	117,609	37
Other comprehensive income, net of tax		(49,829)	(11)	123,962	39
Total comprehensive income		$118,440	27	$350,388	111
Earnings per share (in NTD)	6				
Basic earnings per share		$2.73		$3.65	
Diluted earnings per share		$2.72		$3.63	

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

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

GRANDTECH C.G. SYSTEMS INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

				Retained earnings			Other equity			
Accounts	Notes	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences resulting from translating the financial statements of a foreign operation	Unrealized (losses) gains from financial assets at fair value through other comprehensive income	Treasury shares	Total equity
Balance as of January 1, 2024		$620,894	$242,213	$274,424	$43,437	$242,686	$(48,813)	$479	$-	$1,375,320
Appropriation and distribution of earnings for the year ended December 31, 2023:	6									
Legal reserve		-	-	11,481	-	(11,481)	-	-	-	-
Special reserve		-	-	-	4,898	(4,898)	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(180,059)	-	-	-	(180,059)
Appropriation and distribution of earnings for the year ended December 31, 2024:	6									
Legal reserve		-	-	10,773	-	(10,773)	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(62,089)	-	-	-	(62,089)
Reversal of special reserve		-	-	-	(48,335)	48,335	-	-	-	-
Net profit for the year ended December 31, 2024		-	-	-	-	226,426	-	-	-	226,426
Other comprehensive income for the year ended December 31, 2024		-	-	-	-	-	117,609	6,353	-	123,962
Total comprehensive income for the year ended December 31, 2024		-	-	-	-	226,426	117,609	6,353	-	350,388
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6	-	81,981	-	-	-	-	-	-	81,981
Changes in ownership interests in subsidiaries	6	-	9,262	-	-	-	-	-	-	9,262
Balance as of December 31, 2024		$620,894	$333,456	$296,678	$-	$248,147	$68,796	$6,832	$-	$1,574,803
Balance as of January 1, 2025		$620,894	$333,456	$296,678	$-	$248,147	$68,796	$6,832	$-	$1,574,803
Appropriation and distribution of earnings for the year ended December 31, 2024:	6									
Legal reserve		-	-	11,869	-	(11,869)	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(189,373)	-	-	-	(189,373)
Appropriation and distribution of earnings for the year ended December 31, 2025:	6									
Legal reserve		-	-	8,035	-	(8,035)	-	-	-	-
Special reserve		-	-	-	87,275	(87,275)	-	-	-	-
Cash dividend of ordinary share		-	-	-	-	(31,045)	-	-	-	(31,045)
Other changes in capital surplus										
Cash dividends from capital surplus		-	(31,044)	-	-	-	-	-	-	(31,044)
Net profit for the year ended December 31, 2025		-	-	-	-	168,269	-	-	-	168,269
Other comprehensive income for the year ended December 31, 2025		-	-	-	-	1,098	(61,735)	10,808	-	(49,829)
Total comprehensive income for the year ended December 31, 2025		-	-	-	-	169,367	(61,735)	10,808	-	118,440
Purchase of treasury shares	6	-	-	-	-	-	-	-	(86,401)	(86,401)
Changes in ownership interests in subsidiaries	6	-	230,899	-	-	-	-	-	-	230,899
Disposal of equity instruments measured at fair value through other comprehensive income	6	-	-	-	-	9,915	-	(9,915)	-	-
Balance as of December 31, 2025		$620,894	$533,311	$316,582	$87,275	$99,832	$7,061	$7,725	$(86,401)	$1,586,279

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

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

GRANDTECH C.G. SYSTEMS INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

Accounts	For the years ended December 31, 2025	For the years ended December 31, 2024
Cash flows from operating activities:		
Net income before tax	$181,632	$248,693
Adjustments:		
Adjustments to reconcile profit or loss:		
Depreciation	7,749	7,725
Amortization	186	182
Expected credit losses (gains)	2,852	(27)
Net loss on financial assets or liabilities at fair value through profit or loss	11,474	121
Interest expenses	21,707	15,403
Interest income	(2,690)	(2,287)
Dividend revenue	(4,472)	(5,113)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(146,261)	(236,415)
Gain on disposal of investments accounted for using the equity method	(2,619)	-
Impairment loss on non-financial assets	-	112
Reversal of impairment loss on non-financial assets	(96)	-
Changes in operating assets and liabilities:		
Notes receivable	12,898	(5,501)
Trade receivables	9,271	(4,407)
Trade receivables-related parties	948	(948)
Other receivables-related parties	(158)	-
Inventories	(46,684)	11,761
Other current assets	338	1,148
Contract liabilities	(12,985)	13,898
Trade payables	(178)	(2,730)
Other payables	(4,019)	(7,360)
Other payables-related parties	154,052	-
Other current liabilities	(9,475)	(6,195)
Cash generated from operations	173,470	28,060
Interest received	1,038	1,080
Dividends received	4,472	5,113
Interest paid	(19,472)	(16,501)
Income tax paid	(8,933)	(50,581)
Net cash provided by (used in) operating activities	150,575	(32,829)

Accounts	For the years ended December 31, 2025	For the years ended December 31, 2024
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(685)	(7,500)
Proceeds from disposal of financial assets at fair value through other comprehensive income	13,392	-
Acquisition of financial assets at fair value through profit or loss	(4,600)	(1,069)
Acquisition of investments accounted for using the equity method	(179,325)	(181,207)
Proceeds from disposal of investments accounted for using the equity method	26,949	-
Refund of investments accounted for using the equity method due to capital reduction	48,580	64,772
Acquisition of property, plant and equipment	(341)	(111)
Proceeds from disposal of property, plant and equipment	-	13
Acquisition of intangible assets	(54)	(55)
Increase in other non-current assets	(560)	-
Decrease in other non-current assets	-	6,157
Dividends received	143,129	209,906
Net cash provided by investing activities	46,485	90,906
Cash flows from financing activities:		
Increase in short-term borrowings	120,000	90,000
Cash payment for the principal portion of the lease liabilities	(5,234)	(4,947)
Decrease in other non-current liabilities	(2)	-
Cash dividends	(251,462)	(242,148)
Payments to acquire treasury shares	(86,401)	-
Disposal of ownership interests in subsidiaries (without losing control)	-	94,620
Net cash used in financing activities	(223,099)	(62,475)
Decrease in current cash and cash equivalents	(26,039)	(4,398)
Cash and cash equivalents at the beginning of the period	75,229	79,627
Cash and cash equivalents at the end of the period	$49,190	$75,229

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

【Appendix C】

GrandTech C.G. Systems Inc.
Audit Committee's Review Report

The Board of Directors shall prepare the 2025 business report, parent company only financial statement, and consolidated financial statements along with the earnings appropriation proposal. The parent company only financial statement and consolidated financial statements have been audited by CPAs Hsu, Hsin-Min and Yu, Chien-Ju from Ernst & Young, Taiwan, and an audit report has been issued. The aforementioned business report, parent company only, consolidated financial statements, and earnings distribution proposal have been reviewed by the Audit Committee and were found to be true and correct. The Committee hereby submits the aforementioned reports and proposal for approval in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely

The Company's 2026 annual general meeting

GrandTech C.G. Systems Inc.

Convener of the Audit Committee: CHEN, WEI-YU

March 6, 2026

【Appendix D】

GrandTech C.G. Systems Inc.
2025 Earnings Distribution Statement

(Unit: NT$)

Unappropriated retained earnings at beginning of period	46,904,135
Add: Other comprehensive income and disposal of equity instruments at fair value through other comprehensive income	11,013,500
Add: Net income after tax for the period	168,268,547
Less: 10% appropriation to legal reserve	(16,826,855)
Less: Appropriation to special reserve	(87,275,271)
Add: Reversal of appropriation to special reserve	87,275,271
Less: 2025 distributed interim earnings: NT$0.5 of cash dividends per share.	(30,246,715)
Distributable earnings for Q4 2025	179,112,612
Distribution items:	
Shareholders cash dividends – NT$2.6 per share	157,282,918
Undistributed earnings	21,829,694

Note: 1. The minimum unit of cash dividends distribution is NT$1 (ignoring fractions after the decimal point). Non-distributed fractional amounts less than NT$1 shall be included as the Company's other income.

2. The distribution items shall be prioritized from the 2025 profit distribution.

Chairman: Managerial Officer: Accounting Supervisor:

【Appendix E】

2025 Director Remuneration

Unit: NT$ thousands

<table>
<tr><th rowspan="3">Title</th><th rowspan="3">Name</th><th colspan="8">Director remuneration</th><th colspan="2" rowspan="2">A+B+C+D and the percentage of net profit after tax</th><th colspan="8">Relevant remuneration received for serving concurrently as employees</th><th colspan="2" rowspan="2">A+B+C+D+E+F +G and the percentage of net profit after tax</th><th rowspan="3">Remuneration received from investees other than subsidiaries</th></tr>
<tr><th colspan="2">Compensation (A)</th><th colspan="2">Severance and pension (B)</th><th colspan="2">Director remuneration (C)</th><th colspan="2">Business execution expenses (D)</th><th colspan="2">Salary, bonuses, and allowances (E)</th><th colspan="2">Severance and pension (F)</th><th colspan="4">Employee compensation (G)</th></tr>
<tr><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th><th>Cash amount
The Company</th><th>Cash amount
All companies in the financial reports</th><th>Stock amount
The Company</th><th>Stock amount
All companies in the financial reports</th><th>The Company</th><th>All companies in the financial reports</th></tr>
<tr><td>Directors</td><td>HSU, CHENG-CHIANG</td><td rowspan="6">-</td><td rowspan="6">-</td><td rowspan="6">-</td><td rowspan="6">-</td><td rowspan="6">2,090</td><td rowspan="6">2,090</td><td rowspan="6">-</td><td rowspan="6">-</td><td rowspan="6">2,090
0.82%</td><td rowspan="6">2,090
0.82%</td><td rowspan="6">6,613</td><td rowspan="6">6,613</td><td rowspan="6">0</td><td rowspan="6">0</td><td rowspan="6">1,200</td><td rowspan="6">1,200</td><td rowspan="6">-</td><td rowspan="6">--</td><td rowspan="6">9,903
3.87%</td><td rowspan="6">9,903
3.87%</td><td rowspan="6">-</td></tr>
<tr><td>Directors</td><td>NGOI, MIEW-HUAT</td></tr>
<tr><td>Directors</td><td>Representative of Longwei Co., Ltd.:</td></tr>
<tr><td>Directors</td><td>LIU, YAO-YUAN</td></tr>
<tr><td>Directors</td><td>HUANG, LI-AN</td></tr>
<tr><td>Directors</td><td>YANG, JUNG-KUNG</td></tr>
<tr><td>Independent Director</td><td>LIN, TE-JUI</td><td rowspan="3">1,500</td><td rowspan="3">1,500</td><td rowspan="3">--</td><td rowspan="3">--</td><td rowspan="3">--</td><td rowspan="3">--</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">1,500
0.59%</td><td rowspan="3">1,500
0.59%</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">1,500
0.59%</td><td rowspan="3">1,500
0.59%</td><td rowspan="3">-</td></tr>
<tr><td>Independent Director</td><td>CHEN, WEI-YU</td></tr>
<tr><td>Independent Director</td><td>CHEN, SU-LAN</td></tr>
</table>

Note 1: Director Remuneration is allocated to unincorporated representatives of incorporation.
Note 2: The amount of employee remuneration of the Company in 2025 (including cash dividends and stock dividends) is a proposed amount.
Note 3: Please clarify the payment policy, system, standard and structure of independent director remuneration, and clarify its relationship with the amount of remuneration according to the responsibilities, risks, invested time and other factors of each independent director: according to the Company’s Articles of Association and Distribution of Directors and Functional Committee Members Remuneration Regulations, the independent directors shall be allocated a fixed amount of remuneration regardless of profit or loss.
Note 4: Except as disclosed above, remuneration of the Company‘s directors in recent years for providing services to all companies in the financial reports (such as consultations for non-employees, etc.):

【Appendix F】

GrandTech C.G. Systems Inc.
Implementation of Share Repurchase

Repurchase tranche	9th
Date of resolution by the Board of Directors	2025/09/15
Purpose of repurchase	Transfer of shares to employees
Type of shares to be repurchased	Ordinary shares
Maximum total amount for share repurchase	NT$622,124,964
Scheduled period for repurchase	2025/09/16-2025/11/14
Scheduled quantity of repurchase	2,000,000 share
Range of repurchase price	NT$36-NT$75; if the share price falls below the lower limit of the price range, the Company will continue to execute the share repurchase.
Type and number of shares repurchased (shares)	1,596,000 common shares
Total amount of shares repurchased (NTD)	NT$86,400,940
Shares repurchased as a percentage of total issued shares (%)	2.57%

【Appendix G】

GrandTech C.G. Systems Inc. Articles of Incorporation

Chapter 1 General Principles

Article 1 The Company is organized in accordance with the Company Act and is named GrandTech C.G. Systems Inc.

Article 2 The Company operates the following business:

F109010 Book wholesale business
F113050 Wholesale of computers and clerical machinery equipment
F213030 Retail sale of computers and clerical machinery equipment
F118010 Wholesale of computer software
F218010 Retail sale of computer software
F401010 International trade
I301010 Information software services
J304010 Book publishing
JZ99990 Unclassified other services (computer program design agency)
I199990 Other consulting service (consulting services for the analysis and planning of automation systems and computer-based management information).
I301020 Data processing service
I301030 Electronic information supply services
I401010 General advertisement service
F213040 Retail sale of precision instruments
F213010 Retail sale of electrical appliances
F216010 Retail sale of camera equipment
JA02010 Electric appliance and electronic products repair
JB01010 Conference and exhibition services
I103010 Consulting service of enterprise operation management
I199990 Other consulting service–workshop event organization
J303010 Magazine publishing
J305010 Audio publishing
F209010 Retail sale of book and stationary
CC01050 Data storage and processing equipment manufacturing
F209030 Retail sale of toy and entertainment supply
F113070 Wholesale of telecommunication apparatus
F213060 Retail sale of telecommunication apparatus
F119010 Wholesale of electronic materials
F219010 Retail sale of electronic materials
F401021 Controlled telecommunications radio-frequency devices import
ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval

Article 3 The Company has its headquarters in Taipei City and may set up domestic and overseas branches or representative offices as required through board resolution.

Article 4 The Company's total capital is NT$1,050,000,000, divided into 105,000,000 shares of NT$10 per share. The Board of Directors is authorized to issue such shares through multiple issuances. Among the above, 10,000,000 shares are reserved for subscription following exercise of warrants, special shares with warrants or corporate bonds with warrants.

Article 4-1 With the approval of shareholders holding two-third or more voting rights represented in a shareholders' meeting that is attended by shareholders holding the majority of all outstanding shares, the Company may transfer shares to its employees at a price that is lower than the average share buy-back price or issue employee warrants with a subscription price that is lower than the closing price of its ordinary shares on the issue date.

Chapter 2 Shares

Article 5 Registration shall be made with a centralized securities custodian institution. The Company shares are registered shares and may be issued without share certificates. The same applies to other securities, and registration shall be made with a centralized securities custodian institution.

Article 6 The Company may include employees of subsidiaries meeting certain conditions as recipients of employee treasury shares, employee stock options, employee subscription for new shares, and new shares with restricted employee rights.

Article 7 Registration of share transfer is suspended during a period of 60 days before a general shareholders' meeting, 30 days before an extraordinary shareholders' meeting and 5 days before the record date for the Company's decision to distribute dividend, bonus or other interest.

Article 8 Shareholders shall submit their samples of their specimen seals to the Company for record. This also applies in the event of any changes. Such specimen seals registered with the Company shall be used to collect dividends or exercise all other rights. Shareholder services of the Company are provided in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Chapter 3 Shareholders Meetings

Article 9 shareholders' meetings are divided into general meetings and extraordinary meetings. General meetings are held once a year within 6 months from the end of each accounting year. Extraordinary meetings are held as required in accordance with applicable laws.

Article 9-1 For shareholders holding less than 1,000 registered shares of the Company, notice for shareholders' meeting may be given by public announcement on the MOPS.

Article 9-2 The Company may hold shareholders' meetings through video conference or in other manners published by the Ministry of Economic Affairs.

Article 10 Any shareholder who cannot attend a shareholders' meeting may issue a proxy printed by the Company, specifying the scope of authorization, to designate a representative to attend the meeting on its behalf. In addition to Article 177 of the Company Act, shareholder attendance by proxy shall be in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 11 Shareholders of the Company are entitled to one vote per share, except those restricted by the Company Act or those without voting rights.

Article 12 Unless otherwise provided by applicable laws, resolutions of shareholders' meetings shall be approved by shareholders holding the majority of voting rights in a meeting that is attended by shareholders representing the majority of all outstanding shares in person or by proxy.

Article 13 Shareholders' meeting shall be convened by the Board of Directors and chaired by the Chairman. If the Chairman is absent, one director shall be designated to act on his/her behalf. If there is no such designation, the directors shall elect one person from among themselves to act on the Chairman's behalf. If the meeting is convened by any person other than the Board of Directors, such person convening the meeting shall chair the meeting.

Article 14 Matters resolved in a shareholders' meeting shall be recorded in minutes. The minutes shall be distributed and kept in accordance with Article 183 of the Company Act.

Chapter 4 Directors and Supervisors

Article 15 The Company has 9 to 11 directors. Directors shall be elected under the candidate nomination system in accordance with Article 192-1 of the Company Act. The shareholders' meeting shall elect the directors from a list of candidates. The term shall be three years. When the term of the directors elected by the shareholders' meeting in accordance with the law expires, and re-election has not taken place in time, the duties of the directors shall be extended until the time when the re-elected directors come to office.

Relevant matters, such as the manner of acceptance of director candidate nomination and public announcements, shall be in accordance with the provisions of applicable laws, such as the Company Act and the Securities and Exchange Act.

Among the number of directors of the Company under the previous paragraph, there shall be at least three independent directors, to be elected by the shareholders' meeting from a list of independent director candidates.

Article 15-1 The Company has an audit committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee is composed of all independent directors.

The number of Audit Committee members, their term, duties, and meeting rules shall be in accordance with the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies and shall be further stipulated under the organization charter for the Audit Committee. As stipulated in the organizational regulations of the Audit Committee.

Article 16 The directors shall elect one person from among themselves as Chairman through the approval of the majority of attending directors, with two-thirds or more directors attending. The Chairman is the Company's representative and shall generally manage all resolutions of the Board of Directors and all business activities.

Article 16-1 Board meetings shall be convened at least once per quarter. Notice to convene a meeting shall be given to each director seven days in advance.

The Board of Directors may be convened in writing, by email, or by fax.

Article 17 When the Chairman is on leave or cannot perform his/her duties due to any reason, the representation shall be in accordance with Article 208 of the Company Act.

Article 18 A director may give written authorization for another director to attend a board meeting on his/her behalf and to exercise voting rights for all matters in the meeting on his/her behalf, provided that the representative shall represent no more than one person.

Article 19 Unless otherwise provided by the Company Act, board resolutions shall be approved by the majority of directors attending a meeting that is attended by the majority of directors.

Article 20 When a director vacancy reaches one-third or when all independent directors have resigned, the Board of Directors shall convene an extraordinary shareholders' meeting within 60 days to fill the vacancies. The persons filling the vacancies shall serve until the end of the original term.

Article 21 Regardless of whether the Company makes a profit or suffers a loss, when its directors perform duties for the Company, they may be paid remuneration, which is authorized by the Board of Directors based on the level of participation in the Company's operation and the value of their contribution, in accordance with the common standard of the industry.

Chapter 5 Managerial Officers

Article 22 The Company may have one president and several vice presidents, the hiring, dismissal, and remuneration of which shall be in accordance with Article 29 of the Company Act.

Article 22-1: The Company may purchase liability insurance for its directors within the scope of their performance of business activities during their terms.

Chapter 6 Accounting

Article 23 At the end of each fiscal year, the Board of Directors shall prepare statements including (1) a business report; (2) financial statements; (3) profit distribution or loss compensation proposals, and submit them to the annual general meeting for approval.

Profit distribution or loss compensation by the Company may be done at the end of each quarter. The Company's proposal for quarterly profit distribution or loss compensation shall be submitted to the Audit Committee for audit, together with the business report and financial statements, which shall then be submitted to the Board of Directors for resolution.

Article 24 After the Company's profit before tax excluding employee remuneration and director remuneration is used to compensate losses, the balance, if any, shall be allocated for no more than 3% as director remuneration and 4-11% as employee remuneration. In the aforementioned amount of employee remuneration, no less than 20% shall be allocated for the distribution of remuneration to grassroots employees. The recipients of employee stock or cash remuneration include employees of subsidiaries meeting certain conditions decided by the Board of Directors. When employee remuneration is distributed in stock or in cash, it shall be resolved by the Board of Directors through approval by the majority of attending directors with two-third of directors attended, and shall be reported to the shareholders' meeting.

Article 24-1 Profit distribution or loss compensation by the Company may be done at the end of each quarter. If there is profit at quarterly closing, taxes payable shall first be estimated and reserved, accumulated losses shall be compensated, and employee remuneration shall be estimated and reserved. Then 10% shall be provisioned as a legal reserve, and the special reserve shall be provisioned or recycled in accordance with the law. Any profit remaining, together with non-distributed profit accumulated from the previous quarter, may be subject to a profit distribution proposal to be prepared by the Board of Directors. If distribution is made in cash, it shall be resolved by the Board of Directors. If distribution is made through the issuance of new shares, distribution shall be subject to prior shareholder resolution.

If the Company has profit at annual closing, distribution shall be made in the following order:

(A) Tax payment.

(B) Compensation of accumulated losses.

(C) 10% appropriated as legal reserve, except that legal reserve reaches the total capital amount.

(D) Provision or recycling of special reserve in accordance with the law or requirement of the securities authority.

(E) Any amount remaining, together with non-distributed profit from the previous quarter, may be reserved or used to distribute shareholder dividends through the issuance of new shares pursuant to board resolution, depending on the funding status and economic development of the current year. Distribution shall be made after submission to the shareholders' meeting for resolution.

The Company authorizes the Board of Directors to issue all or part of the dividend and bonus to be distributed in cash through the resolution approved by the majority of attending directors with two-thirds or more directors attending, in accordance with paragraph 5, Article 240 of the Company Act, with a report to the shareholders' meeting.

Article 24-2 The Company distributes all or part of its legal reserve and capital surplus in the form of new shares or cash in proportion to the original shareholding in accordance with Article 241 of the Company Act. When distributing in cash, the Board of Directors is authorized to pass a resolution by the majority of attending directors with two-thirds or more directors attending, with a report to the shareholders' meeting. Distribution shall be made after submission to the shareholders' meeting for resolution.

Article 25 The Company executes its dividend policy in consideration of factors such as its future capital budget plan, satisfaction of shareholder requirements for cash flow, and to ensure market competitiveness. Cash dividend shall not be lower than 10% of the total shareholder bonus.

Chapter 7 Additional Provisions

Article 26 The Company may make investments in excess of 40% of its paid-in capital, and the Board of Directors is authorized to execute such investment.

Article 27 The Company may provide endorsements and guarantees for business or investment purposes.

Article 28 Anything that is not stipulated in these Articles of Incorporation shall be governed by the Company Act and applicable laws.

Article 29 These Articles was established on July 22, 1991; the first amendment was made on July 11, 1996; the second amendment was made on December 20, 1996; the third amendment was made on September 11, 1997; the fourth amendment was made on December 4, 1997; the fifth amendment was made on February 23, 1998; the sixth amendment was made on April 29, 1998; the seventh amendment was made on May 4, 1999; the eighth amendment was made on September 15, 1999; the ninth amendment was made on November 8, 1999; the tenth amendment was made on May 8, 2000; the eleventh amendment was made on June 1, 2001; the twelfth amendment was made on June 1, 2001; the thirteenth amendment was made on August 20, 2001; the fourteenth amendment was made on June 14, 2002; the fifteenth amendment was made on June 27, 2003; the sixteenth amendment was made on June 11, 2004; the seventeenth amendment was made on June 14, 2005; the eighteenth amendment was made on June 15, 2007; the nineteenth amendment was made on June 13, 2008; the twentieth amendment was made on June 16, 2009; the twenty-first amendment was made on June 17, 2010; the twenty-second amendment was made on June 15, 2012; the twenty-third amendment was made on June 18, 2013; the twenty-fourth amendment was made on June 11, 2015; the twenty-fifth amendment was made on June 23, 2016; the twenty-sixth amendment was made on June 22, 2017; the twenty-seventh amendment was made on June 6, 2019; the twenty-eighth amendment was made on June 9, 2020;the twenty-ninth amendment was made on June 10, 2022; and the thirtieth amendment was made on June 13, 2025.

【Appendix H】

GrandTech C.G. Systems Inc.

Rules of Procedure for shareholders' meetings

Article 1

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

Article 2

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

Article 3

Unless otherwise provided by law or regulation, the shareholders' meetings shall be convened by the Board of Directors.

Changes in the convening method of shareholders' meetings shall be resolved by the Board of Directors, and shall be made no later than the mailing of the shareholders' meeting notice.

The Company shall prepare the shareholders' meeting agenda and supplemental meeting materials and make them available for review by shareholders at any time 15 days before the date of an extraordinary shareholders' meeting. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

A. For physical shareholders' meetings, materials shall be distributed on-site at the meeting.

B. For virtual-assisted shareholders' meetings, materials shall be distributed on-site at the meeting and electronic files shall be sent to the virtual meeting platform.

C. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors or independent directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

Article 4

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders' meeting. However, the declaration of retraction by the previous proxy shall not be subject to this limitation.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the

meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancelation shall be submitted to the Company before two business days before the meeting date. If the cancelation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancelation shall be submitted to the Company two business days before the meeting date. If the cancelation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5
The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m., and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6
The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors, and proxies (collectively referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.
For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed to have attended the shareholders' meeting in person.
Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1
To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:
A. How shareholders attend the virtual meeting and exercise their rights.
B. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:
   (A) The time at which a delay or continuation of the meeting is necessary where the aforementioned obstacle persists and cannot be resolved, and the date on which the meeting shall be deferred or continued if a deferral or continuation is required.
   (B) Shareholders who have not registered to attend in the original virtual shareholders' meeting shall not attend the deferred or continued meeting.
   (C) If a virtual-assisted shareholders' meeting cannot continue due to the inability to proceed with the virtual meeting, the total number of shares represented at the meeting shall reach the legal quorum after deducting the shares represented by shareholders attending the meeting online. The meeting shall continue, and the shares represented by shareholders

attending online shall be counted towards the total number of shares represented by shareholders present at the meeting. These shareholders shall be deemed to abstain from voting on all proposals on the agenda of that shareholder's meeting.

(D) Actions to be taken if the outcome of all proposals has been announced and an extraordinary motion has not been carried out.

C. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7

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

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

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman of the Board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8

The Company shall make an uninterrupted audio and video recording of the proceedings of the shareholders' meeting.

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

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

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

Article 9

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

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and the number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution, and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register with the Company in accordance with Article 6.
When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to the Company Act.

Article 10
If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
If a shareholders' meeting is convened by a person or entity other than the Board of Directors, the provisions of the preceding paragraph shall apply mutatis mutandis.
The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.
The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders. When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11
Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed not to have spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

Article 12
Voting at a shareholders' meeting shall be calculated based on the number of shares.
With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote

on that item, and may not exercise voting rights as proxy for any other shareholder.
The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13
A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under the Company Act.
When the Company holds a shareholder meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders’ meeting notice. Shareholders who exercise voting rights by correspondence or electronic means shall be deemed to attend the shareholders’ meeting in person. However, regarding the extemporary motions and amendments to the original proposals of that shareholders' meeting, they shall be deemed to have abstained from voting. Therefore, the Company should avoid proposing extemporary motions and amendments to the original proposals.
A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company at least two days before the date of the shareholders’ meeting. However, this does not apply to those who have declared the retraction of their previous intent.
After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders’ meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders’ meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail.
Except as otherwise provided in the Company Act and in the Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the number of votes for and against and the number of abstentions, shall be entered into the MOPS.
When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.
Vote counting for shareholders’ meeting proposals or elections shall be conducted in public at the place of the shareholders’ meeting. Immediately after the vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record shall be made of the vote.
When the Company convenes a virtual shareholders’ meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends, or will be deemed to have abstained from voting.
In the event of a virtual shareholders’ meeting, votes shall be counted at once after the chair announces that the voting session ends, and the results of the votes and elections shall be announced immediately.
When the Company convenes a hybrid shareholders’ meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders’ meeting in person, they shall revoke their registration two days before the shareholders’ meeting in

the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.
When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14
The election of directors or independent directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and independent directors and the numbers of votes with which they were elected.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15
Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.
Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.

Article 16
On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders'meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

Article 17
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor".
At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other

than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18
When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with the Company Act.

Article 19
In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and elections immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20
When the Company convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location.

Article 21
In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case the Company Act shall not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.
During a postponed or resumed session of a shareholders' meeting held under the first paragraph, the shares represented by shareholders who have registered to participate in the affected shareholders' meeting online and have completed their registration, but did not attend the postponed or resumed session, shall be counted towards the total number of shares represented by shareholders present at the postponed or resumed session, as well as the voting rights and election rights exercised.
During a postponed or resumed session of a shareholders' meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted, and results have been announced, or a list of elected directors and supervisors.
When the Company convenes a hybrid shareholders' meeting and the first item preventing the continuation of the virtual meeting occurs, and after deducting the shares represented by shareholders attending the meeting online, the total number of shares represented still meets the legal quorum for the shareholders' meeting, the meeting shall continue without the need to postpone or resume as stipulated in the first item.
Under the circumstances where a meeting shall continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders' meeting.
When postponing or resuming a meeting according to the first paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the

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

Article 22
When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 23
These Rules shall take effect after having been submitted to and approved by a shareholders' meeting.

Article 24
These Rules shall take effect on June 10, 2022.

【Appendix I】

GrandTech C.G. Systems Inc.
Shareholding of All Directors

Record Date: April 14, 2026

Title	Name	Shares held on record date
Chairman	HSU, CHENG-CHIANG	2,009,622 share
Directors	NGOI, MIEW-HUAT	425,004 share
Directors	Representative of Longwei Co., Ltd.: CHUANG, TZU-HUA	2,740,464 share
Directors	LIU, YAO-YUAN	100,000 share
Directors	Shigeki Komiyama	0 share
Directors	Representative of Minerva Capital Inc.: CHENG WEI-CHENG	6,078,383 share
Independent Director	LIN, TE-JUI	180,626 share
Independent Director	CHEN, WEI-YU	0 share
Independent Director	CHEN, SU-LAN	0 share
No. of shares held by all directors		11,534,099 share

1. Note: The aforementioned information is shares held by individual directors and all directors based on the shareholders' register as of the record date (April 14, 2026) for the 2026 annual general meeting.
2. The statutory number of shares to be held by current directors of the Company is as follows:

   (1)Total shares issued on April 14, 2026: 62,089,430 ordinary shares.

   (2)The statutory number of shares to be held by all directors is 4,967,154 shares. As of April 14, 2026, the number of shares held by all directors is 11,534,099 shares.

   (3) The Company has an Audit Committee. Therefore, there is no statutory number of shares required of supervisors.

   (4)The shareholding by all directors of the Company is consistent with the ratio required by the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies.

GrandTech

facebook

LinkedIn

GrandTech+ 上奇集團

• Taiwan • Hong Kong • ASEAN • Japan