

Stock code: 3272



GOOD WAY TECHNOLOGY CO. LTD.

2026 Annual Shareholders' Meeting

# Handbook

**Convening Method:** Physical Shareholders' Meeting

**Meeting Time:** 9:00 a.m. on June 9, 2026

**Meeting Location:** 3F., No. 131, Ln. 235, Baoqiao Rd., Xindian

Dist., New Taipei City

(3rd Floor Conference Room)

## **Table of Content**

I. Good Way Technology Co., Ltd. 2026 Annual Shareholders' Meeting Procedures .....	1
II. Good Way Technology Co., Ltd. 2026 Annual Shareholders' Meeting Agenda .....	2
III. Report Items .....	3
IV. Matters for Approval .....	5
V. Matters for Discussion.....	6
VI. Extempore Motions .....	6
VII.Adjournment.....	6
Attachments	
1. 2025 Business Report.....	7
2. Audit Committee's Review Report .....	9
3. Auditor's Review Report and Financial Statements .....	10
4. Comparison Table of Amended Provisions of the 'Sustainable Development Best Practice Principles'.....	32
5. Comparison Table of Amendments to the Articles of Incorporation.....	44
6. Comparison Table of Amendments to the "Rules of Procedure for Shareholders' Meetings" .....	46
7. The Comparison Table of Amendments to the "RArticles of Election for Directors" .....	48
Appendices	
1. Rules and Procedures of Shareholders' Meeting.....	49
2. Articles of Incorporation .....	62
3. The Impact of Stock dividend Issuance on Business Performance, EPS, and Shareholder Return Rate .....	71
4. Table of Shareholding Status of All Directors .....	72

## **I. Good Way Technology Co., Ltd. 2026 Annual Shareholders' Meeting Procedures**

1. Declare commencement of meeting (report the total number of shares represented by attending shareholders and proxies)
  
2. Chairperson's Address
  
3. Report Items
  
4. Matters for Approval
  
5. Matters for Discussion
  
6. Extempore Motions
  
7. Adjournment

## **II. Good Way Technology Co., Ltd. 2026 Annual Shareholders' Meeting Agenda**

**1. Time:** 9:00 a.m., Tuesday, June 9, 2026

**2. Location:** 3F., No. 131, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City  
(3rd Floor Conference Room)

**3. Announcing of number of shares present**

**4. Chairperson's Address**

**5. Report Items**

(1) 2025 Business Report

(2) Audit Committee's 2025 Review Report

(3) Distribution of the Company's 2025 Director Compensation and Report on Employee Compensation.

(4) Amendments to the Sustainable Development Practice Guidelines.

(5) Status of the Company's endorsements and guarantees

(6) Status of the Company's fund lending.

(7) The Execution of the Company's Treasury Share Buyback.

**6. Matters for Approval**

(1) Approval of the 2025 Business Report and Financial Statements.

(2) Approval of the 2025 Profit and Loss Appropriation Statement.

**7. Matters for Discussion**

(1) Amendments to the Company's Articles of Incorporation.

(2) Amendments to the "Rules of Procedure for Shareholders' Meetings".

(3) Amendment to the "Articles of Election for Directors."

**Voting on the above approval proposals**

**8. Extempore Motions**

**9. Adjournment**

### III. Report Items

#### 1. Please review the Company's 2025 Business Report.

**Explanation:** For the Company's 2025 Business Report and Financial Statements, please refer to Attachment I and Attachment III of this handbook.

#### 2. Please review the Audit Committee's Report on the Examination of the 2025 Final Accounts.

**Explanation:** For the Audit Committee's Examination Report, please refer to Attachment II of this handbook.

#### 3. Distribution of the Company's 2025 Director Compensation and Report on Employee Compensation.

**Explanation:** 1. To motivate employees and the management team, if there is still surplus after making up losses from the profit before tax for the current year, after deducting employee compensation and director compensation, the Company shall appropriate no less than 5% as employee compensation and no more than 5% as director compensation. Employee compensation may be in the form of shares or cash, and director compensation shall be in cash. The distribution shall be approved by a resolution adopted by a majority vote of the directors present at a board meeting attended by two-thirds or more of the total number of directors. The distribution of employee compensation shall also be reported at the Shareholders' Meeting. The distribution of employee compensation shall include employees of the Company's directly or indirectly held subsidiaries with more than 50% ownership.

2. The Company incurred a loss in 2025; therefore, no director remuneration or employee compensation will be distributed.

#### 4. Amendments to the Sustainable Development Practice Guidelines.

**Explanation:** To comply with amendments to regulations by the competent authority, it is proposed to amend the Company's Sustainable Development Practice Guidelines. Please refer to Attachment IV of this handbook for the comparison table of the amended provisions.

#### 5. Status of the Company's endorsements and guarantees

**Explanation:** 1. At the 9th Meeting of the 10th Board of Directors held on May 6, 2025, the Company approved the endorsement guarantee for GOOD WAY TECHNOLOGY VIETNAM COMPANY LIMITED (the Company's 100% indirectly invested subsidiary) to apply for a new short-term credit facility of USD 1,000,000 from Chailease International Financial Services (Singapore) Pte. Ltd

2. The above is the endorsements and guarantees between the Company and its 100% owned subsidiaries, and there is no possibility of any related risks.

3. Due to operational requirements, at the 12th Meeting of the 10th Board of Directors held on November 4, 2025, the Company approved providing an endorsement guarantee for its 100% owned subsidiary, GOOD WAY TECHNOLOGY VIETNAM COMPANY LIMITED, to apply for a new short-term loan facility of USD 10,000,000 from Cathay United Bank Co., Ltd.
4. The above is the endorsements and guarantees between the Company and its 100% owned subsidiaries, and there is no possibility of any related risks.

#### 6. Status of the Company's fund lending.

- Explanation:**
1. Due to operational requirements, at the 6th Meeting of the 10th Board of Directors held on March 11, 2025, the Company approved its 100% owned subsidiary GWC to provide fund lending to its 100% owned subsidiary Digi-Tech LLC, with a total fund lending amount of USD 850,000, of which the actual amount drawn was USD 850,000.
  2. The above is a fund lending between the Company and its 100% owned subsidiaries, and there is no possibility of any related risks.
  3. Due to operational requirements, on November 5, 2024, at the fifth meeting of the 10th Board of Directors, the Company approved providing fund lending to its 100% owned subsidiary, GOODWAY TECHNOLOGY VIETNAM COMPANY LIMITED, with a total fund lending amount of USD 4 million, of which the actual amount drawn was USD 600,000.
  4. The above is a fund lending between the Company and its 100% owned subsidiaries, and there is no possibility of any related risks.

#### 7. The Execution of the Company's Treasury Share Buyback.

- Explanation:** 1. In order to retain and attract talent, motivate employees, and enhance employee loyalty, the Company has implemented a share buyback transfer-to-employees plan, as shown in the table below.

No.	Planned Total Number of Shares to be Repurchased	Expected repurchase period	Actual Number of Shares Repurchased	Execution Rate	Reason for Incomplete Execution
1st Share Buyback Transfer to Employees in 2025	2,000,000 shares	From April 23, 2025 to June 22, 2025	1,275,000 shares	63.75 %	Due to low market trading volume

2. The average repurchase price per share for this buyback was NT\$26.34. The cumulative number of shares transferred to employees is 0 shares. The cumulative remaining shares of the Company held are 1,275,000 shares, representing 2.08% of the total issued shares.

#### IV. Matters for Approval

**Proposal 1** (Proposed by the Board of Directors)

**Subject:** 2025 business report and financial statements, submitted for approval.

**Explanation:** 1. The Company's individual financial statements and consolidated financial statements for 2025 have been audited and completed by Independent Auditors Yu, Chih-Fan and Huang, Shih-Chun of PwC Taiwan. Together with the business report and the profit and loss appropriation statement, they have been submitted to the Audit Committee for review.

2. Please refer to Appendix 1 and Appendix III of this handbook for the 2025 Business Report, Individual Financial Statements, and Consolidated Financial Statements of the Company.

3. Submitted for approval.

**Proposal 2** (Proposed by the Board of Directors)

**Subject:** 2025 profit and loss appropriation statement, submitted for approval.

**Explanation:** 1. The Board of Directors has prepared the profit and loss appropriation statement for 2025 in accordance with the Company Act and the Company's Articles of Incorporation, as shown in the following table.

2. The Company incurred a loss in 2025; therefore, no shareholder dividends will be distributed.

3. Submitted for approval.

### GOOD WAY TECHNOLOGY CO. LTD.

#### 2025 Profit and Loss Appropriation Statement

Unit: NT\$

Summary	Amount	Explanation
Beginning Balance (Accumulated Deficit)	(13,892,908)	1
Add (less): Net profit (loss) for 2025	(461,795,642)	
Add (less): Adjustment to retained earnings for	270,490	2
Ending Balance of Deficit to be Covered	(475,418,060)	
Items to be Covered:	-	
Covering Deficit with Legal Reserve	178,503,846	3
Covering Deficit with Special Reserve	14,835,549	3
Covering Deficit with Capital Surplus	282,078,665	3
Ending Unappropriated Retained Earnings (After Supplementary Allocation)	0	

Explanation:

1. The accumulated deficit after the resolution on the distribution of surplus for 2024 at the 2025 Shareholders' Meeting.

2. This refers to the items that adjust retained earnings due to accounting treatment during 2025, including:
  - (1) Actuarial gains and losses on defined benefit plans;
  - (2) Income tax related to other components of comprehensive income
3. In accordance with Paragraphs 1 and 2 of Article 239 of the Company Act, the Company's losses are covered by retained earnings and capital surplus.
4. Dividend Distribution: No shareholder dividends will be distributed.

## V. Matters for Discussion

### **Proposal 1** (Proposed by the Board of Directors)

**Subject:** Amendments to the Company's Articles of Incorporation is submitted for resolution.

**Explanation:** 1. To comply with amendments to regulations by the competent authority, it is proposed to amend the Company's Articles of Incorporation. Please refer to Attachment V of this handbook for the comparison table of the amended Articles of Incorporation.

2. Please acknowledge.

### **Proposal 2** (Proposed by the Board of Directors)

**Subject:** Amendments to the "Rules of Procedure for Shareholders' Meetings" is submitted for resolution.

**Explanation:** 1. To comply with amendments to regulations by the competent authority, it is proposed to amend the Company's Rules of Procedure for Shareholders' Meetings. Please refer to Attachment VI of this handbook for the comparison table of the amended provisions.

2. Please acknowledge.

### **Proposal 3** (Proposed by the Board of Directors)

**Subject:** Amendment to the "Articles of Election for Directors" is submitted for resolution.

**Explanation:** 1. To comply with amendments to regulations by the competent authority, it is proposed to amend the Company's Procedures for Election of Directors. Please refer to Attachment VII of this handbook for the comparison table of the amended provisions.

2. Please acknowledge.

### **Voting on the above approval proposals**

## VI. Extempore Motions

## VII. Adjournment

**【Attachment 1】****GOOD WAY TECHNOLOGY CO. LTD.****2025 Business Report**

The Company's consolidated operating revenue for 2025 was NT\$2,935,673 thousand, an increase of NT\$151,551 thousand (+5%) compared to 2024. Gross profit was NT\$238,967 thousand, a decrease of NT\$73,033 thousand (-23%) compared to 2024. Pre-tax net loss was NT\$(399,507) thousand, an increase in loss of NT\$201,803 thousand (-102%) compared to 2024. After-tax net loss was NT\$(461,796) thousand, an increase in loss of NT\$269,106 thousand (-140%) compared to 2024. The primary reasons were that the new factory located in Vietnam began official operations in the third quarter of 2025 with efficiency still being adjusted, new customers and new models began shipping at the end of the third quarter with cost structure and manufacturing processes yet to be optimized, and additional expenditures such as product certification costs increased, resulting in a decline in gross profit and an increase in expenses, causing overall operating performance in 2025 to reflect a wider loss compared to 2024.

**(1) Financial Expenditure and Profitability Analysis**

Unit: NT\$ Thousand

<b>Analysis Items</b>		<b>2025</b>	<b>2024</b>	<b>2023</b>
Financial Revenue and Expenditure	Operating Revenue	2,935,673	2,784,122	3,030,713
	Operating Gross Profit	238,967	312,000	70,593
	Post-tax profit or loss	(461,796)	(192,690)	(372,884)
Profitability	Return on Equity (ROE)(%)	(36.73)	(12.40)	(20.83)
	Pre-tax Net (Loss) Income to Paid-in Capital Ratio (%)	(65.30)	(32.32)	(67.05)
	Net Profit Margin (%)	(15.73)	(6.92)	(12.30)
	Earnings (Loss) Per Share (NT\$)	(7.65)	(3.15)	(6.13)

**(2) 2026 Business Plan**

In 2026, the global AI market is rapidly entering a period of maturity. Generative AI has expanded beyond text into image, voice, and multimodal applications. Agentic AI is increasingly embedding itself in enterprise workflows as a core driver of operational efficiency. Meanwhile, responsible AI use and trust-building are becoming growing priorities, with safe and reliable deployment in healthcare, creative, and elderly care settings emerging as a shared concern across the industry.

Against this market backdrop, our business plan focuses on four core products: AI eGPU Dock, Smart Managed Dock, Smart Conference Hub, and AIOT Sensing. Together, they construct a complete AI collaborative ecosystem, redefining professional scenarios and long-term care needs with computing power, high-speed connectivity, fast storage, secure collaboration, and intelligent sensing at its core.

## **AI eGPU Dock: Integration of Thunderbolt 5 Computing Power, High-Speed Connectivity, and Fast Storage**

The AI eGPU Dock combines the computing acceleration of an external GPU with the high-speed connectivity of a Thunderbolt Dock, and integrates a fast storage architecture of NAS/DAS. It simultaneously meets the demands of AI inference, rendering, and large-capacity data access, enabling medical clinics to analyze images in real time, creative studios to process assets quickly, and cross-border teams to share and collaborate on data. This is an integrated solution that upgrades from a mere 'external GPU' to 'computing power + high-speed connectivity + fast storage'.

### **Smart Managed Dock: Intelligent Solution for Hybrid Work and Hot-Desking**

The Smart Managed Dock is not merely a tool for connecting devices, but a core solution purpose-built for the new-paradigm office environment. As hybrid work and hot-desking become increasingly prevalent, employees need device support that enables quick workstation switching and plug-and-play functionality, as well as secure and reliable data connectivity, transforming the office from a fixed space into an intelligent, flexible, and secure collaborative scenario.

### **Smart Conference Hub: Intelligent Meeting Rooms and Multi-Device Integration**

The Smart Conference Hub upgrades meeting rooms into intelligent collaboration centers, offering either wired long-distance extension or wireless convenience for more flexible deployment. Aligned with KVM and BYOD/BYOM trends, the Smart Conference Hub enables seamless multi-device integration within the same environment, delivering a stable yet flexible intelligent meeting experience.

### **AIOT Sensing: Intelligent Detection with AI + IoT, Safeguarding an Aging Society**

AIOT Sensing combines IoT technology with AI analysis to create an intelligent detection system designed specifically for the needs of an aging population and long-term care. It enables real-time monitoring of environmental and user conditions, leveraging AI to identify abnormal behavior or health risks and provide early warnings and assistance. From medical clinics to long-term care centers and smart homes, AIOT Sensing elevates 'detection' to 'intelligent guardianship'.

The AI eGPU Dock delivers computing power and fast storage, the Smart Managed Dock provides intelligent office solutions, the Smart Conference Hub enables intelligent meeting room collaboration, and AIOT Sensing offers intelligent detection and long-term care guardianship. Together, they form a complete AI collaborative ecosystem, building differentiated competitiveness for 2026 across three dimensions: technology, integration, and application.

Responsible Person: Tsao, Ssu-Cheng

Managerial Officer: Tsao, Ssu-Cheng Lead

Accountant: Kang, Cheng-Lung

**【Attachment 2】**

**Audit Committee's Review Report**

The Board of Directors has submitted the Company's 2025 Annual Business Report, Individual Financial Statements, Consolidated Financial Statements, and Profit Distribution Proposal. The Individual Financial Statements and Consolidated Financial Statements have been audited by CPAs Yu, Chih-Fan and Huang, Shih-Chun of PwC Taiwan, and audit reports have been issued. The above reports and statements submitted to the Board of Directors have been audited by the Audit Committee of the Company, and it has been determined that there are no irregularities. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

To

Good Way Technology Co., Ltd. 2026 Annual Shareholders' Meeting

Audit Committee Convener: Wu, Li-Lan

March 12, 2026

**【Attachment 3】**

**Auditor's Review Report and Financial Statements**

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Good Way Technology Co., Ltd

**Opinion**

We have audited the accompanying consolidated balance sheets of Good Way Technology Co., Ltd. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report(s) of other auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

**Basis for opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

## **Evaluation of inventories**

### Description

Please refer to Note 4(14) for the description of accounting policy on inventory valuation. Please refer to Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation. Please refer to Note 6(5) for details of inventory.

Because of the competition in consumer electronics, which shortens the life cycle of the Group's products, it results in frequent changes in the market prices. The Group applies judgments and estimates in determining the net realisable value of inventories on balance sheet date, adopts an item by-item approach in comparing cost and net realisable value and provisions loss on obsolete and slow-moving inventories when over a certain age.

As the valuation of inventories involve subjective judgments, and the valuation amounts are material, we identified the valuation of inventories as one of the key audit matters

### How our audit addressed the matter:

We performed the following audit procedures in respect of the above key audit matter:

1. Understood the policies of allowance for valuation loss on inventories and confirmed the adoption of the policies on provision of allowance for inventory valuation losses during the reporting period.
2. Performed physical inventory count at the end of period to identify whether there are obsolete, damaged or unsalable inventories.
3. Obtained net realisable value reports of each kind of inventory and checked whether the calculation formulas have been applied consistently. Tested relevant parameters to supporting sale and purchase documents and recalculated the allowance for valuation losses item by item. Also, we calculated the accuracy of valuation model calculation result.
4. Tested the movement of inventory and checked the date of the movement with related supporting documents to ascertain the accuracy of the inventory aging classification and recalculated the valuation allowance loss.

## **Existence of sales revenue**

### Description

Please refer to Note 4(31) for accounting policies on recognition of revenue, Note 6(19) for details of sales revenue.

The Group is primarily engaged in the research, development, manufacture and sale of consumer electronics. There were various types of products and innovations, resulting in a change of the major customers, and the sales revenue from the major customers represented a significant proportion, which would have a material effect on the financial statements. Thus, we consider the existence of sales revenue from the major customers a key audit matter.

### How our audit addressed the matter:

We performed the following audit procedures in respect of the above key audit matter:

1. Obtained an understanding of the internal controls over sales revenue and included sales transactions from major customers in samples for test of controls.
2. Understood and tested the credit approval process of the major customers. Confirmed that the credit terms have been adequately approved, including identified and verified related information of transaction counterparties.
3. We obtained and verified the sales details and relevant evidences.
4. Sample selected accounts receivable of major customers to obtain the confirmation letter.
5. We obtained and verified the subsequent collection details of accounts receivable and relevant evidences.
6. Obtained the details of sales returns after the balance sheet date and reviewed whether the major customers had significant abnormal sales returns.

#### **Other matter – Reference to report of other independent auditors**

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$5,152 thousand, constituting 0.1% of the consolidated total assets as at December 31, 2025, and the comprehensive income amounted to (NT\$14,319) thousand, constituting 2.5% of the consolidated total comprehensive income for the years then ended.

#### **Other matter – Parent company only financial statements**

We have audited and expressed an unmodified opinion on the parent company only financial statements of Good Way Technology Co., Ltd. , with an other matter paragraph and an unqualified opinion, as at and for the years ended December 31, 2025 and 2024.

#### **Responsibilities of management and those charged with governance for the consolidated financial statements**

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going

concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' responsibilities for the audit of the consolidated financial statements**

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

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

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

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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Yu, Chih-Fan

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Huang, Shih-Chun

For and on behalf of PricewaterhouseCoopers, Taiwan

March 24, 2026

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

**GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 472,552	10	\$ 739,231	16
1136	Current financial assets at amortised cost	6(1)	103,520	2	195,987	4
1150	Notes receivable, net	6(4)	-	-	5	-
1170	Accounts receivable, net	6(4)	741,010	16	987,849	21
1180	Accounts receivable due from related parties, net	6(4) and 7(2)	240,911	5	693	-
1200	Other receivables		21,581	1	16,828	-
1220	Current income tax assets		7,995	-	12,650	-
130X	Inventories	6(5)	723,202	16	831,664	17
1410	Prepayments		59,673	1	64,932	1
1470	Other current assets		1,581	-	2,097	-
11XX	<b>Current Assets</b>		<u>2,372,025</u>	<u>51</u>	<u>2,851,936</u>	<u>59</u>
<b>Non-current assets</b>						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	21,471	1	23,983	1
1535	Non-current financial assets at amortised cost	6(1)(8)	170,000	4	-	-
1550	Investments accounted for using equity method	6(6)	5,152	-	3,827	-
1600	Property, plant and equipment	6(7) and 8	1,735,286	37	1,575,233	33
1755	Right-of-use assets	6(8)	211,307	5	235,370	5
1760	Investment property, net	6(9)	10,484	-	11,133	-
1780	Intangible assets		13,352	-	4,220	-
1840	Deferred income tax assets	6(26)	83,602	2	88,448	2
1900	Other non-current assets	6(7)(8)	17,240	-	22,485	-
15XX	<b>Non-current assets</b>		<u>2,267,894</u>	<u>49</u>	<u>1,964,699</u>	<u>41</u>
1XXX	<b>Total assets</b>		<u>\$ 4,639,919</u>	<u>100</u>	<u>\$ 4,816,635</u>	<u>100</u>

(Continued)

**GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
	<b>Current liabilities</b>					
2100	Short-term borrowings	6(10)	\$ 209,760	5	\$ 622,032	13
2120	Financial liabilities at fair value through profit or loss - current	6(2)	5,998	-	3,720	-
2130	Current contract liabilities	6(19)	7,193	-	14,894	-
2170	Accounts payable		790,859	17	706,769	15
2180	Accounts payable - related parties	7(2)	7,224	-	-	-
2200	Other payables	6(13)	226,737	5	240,973	5
2230	Current income tax liabilities		8,807	-	6,133	-
2280	Current lease liabilities		13,497	-	13,842	-
2320	Long-term liabilities, current portion	6(12)	112,349	3	95,812	2
2365	Current refund liabilities	6(19)	182,636	4	190,438	4
2399	Other current liabilities, others		3,379	-	3,242	-
21XX	<b>Current Liabilities</b>		<u>1,568,439</u>	<u>34</u>	<u>1,897,855</u>	<u>39</u>
	<b>Non-current liabilities</b>					
2530	Corporate bonds payable	6(11)	278,426	6	272,023	6
2540	Long-term borrowings	6(12)	1,812,285	39	1,077,609	23
2580	Non-current lease liabilities		8,935	-	14,855	-
2600	Other non-current liabilities	6(14)	5,643	-	5,914	-
25XX	<b>Non-current liabilities</b>		<u>2,105,289</u>	<u>45</u>	<u>1,370,401</u>	<u>29</u>
2XXX	<b>Total Liabilities</b>		<u>3,673,728</u>	<u>79</u>	<u>3,268,256</u>	<u>68</u>
	<b>Equity</b>					
	Share capital	6(16)				
3110	Share capital - common stock		611,768	13	611,768	13
	Capital surplus	6(17)				
3200	Capital surplus		786,109	17	772,000	15
	Retained earnings	6(18)				
3310	Legal reserve		178,504	4	178,504	4
3320	Special reserve		14,836	-	142,464	3
3350	(Accumulated deficit) Unappropriated retained earnings		( 475,418)	( 10)	( 141,521)	( 3)
	Other equity interest					
3400	Other equity interest		( 116,028)	( 2)	( 14,836)	-
3500	Treasury stocks	6(16)	( 33,580)	( 1)	-	-
3XXX	<b>Total equity</b>		<u>966,191</u>	<u>21</u>	<u>1,548,379</u>	<u>32</u>
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 4,639,919</u>	<u>100</u>	<u>\$ 4,816,635</u>	<u>100</u>

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

**GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars, except for loss per share)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Sales revenue	6(19) and 7(2)	\$ 2,935,673	100	\$ 2,784,122	100
5000	Operating costs	6(5)(24) and 7(2)	( 2,696,706)	( 92)	( 2,472,122)	( 89)
5900	Net operating margin		238,967	8	312,000	11
	Operating expenses	6(24)				
6100	Selling expenses		( 140,648)	( 5)	( 145,546)	( 5)
6200	General and administrative expenses		( 266,099)	( 9)	( 225,846)	( 8)
6300	Research and development expenses		( 189,426)	( 7)	( 151,261)	( 5)
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12(2)	( 42,068)	( 1)	8,965	-
6000	Total operating expenses		( 638,241)	( 22)	( 513,688)	( 18)
6900	Operating loss		( 399,274)	( 14)	( 201,688)	( 7)
	Non-operating income and expenses					
7100	Interest income	6(20)	25,640	1	26,661	1
7010	Other income	6(21)	52,482	2	35,018	1
7020	Other gains and losses	6(22)	14,145	-	( 3,086)	-
7050	Finance costs	6(23)	( 78,151)	( 3)	( 54,335)	( 2)
7060	Share of loss of associates and joint ventures accounted for using equity method	6(6)	( 14,349)	-	( 274)	-
7000	Total non-operating income and expenses		( 233)	-	3,984	-
7900	<b>Loss before income tax</b>		( 399,507)	( 14)	( 197,704)	( 7)
7950	Income tax (expense) benefit	6(26)	( 62,289)	( 2)	5,014	-
8200	<b>Loss for the year</b>		<u>\$ 461,796</u>	<u>( 16)</u>	<u>\$ 192,690</u>	<u>( 7)</u>
	<b>Other comprehensive (loss) income</b>					
	<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>					
8311	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	6(14)	\$ 339	-	\$ 1,100	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	( 2,512)	-	2,344	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(26)	( 68)	-	( 220)	-
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss		( 2,241)	-	3,224	-
	<b>Components of other comprehensive (loss) income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations		( 98,680)	( 3)	125,284	5
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		( 98,680)	( 3)	125,284	5
8300	<b>Other comprehensive (loss) income for the year</b>		<u>\$ 100,921</u>	<u>( 3)</u>	<u>\$ 128,508</u>	<u>5</u>
8500	<b>Total comprehensive loss for the year</b>		<u>\$ 562,717</u>	<u>( 19)</u>	<u>\$ 64,182</u>	<u>( 2)</u>
	Loss attributable to:					
8610	Owners of the parent		<u>\$ 461,796</u>	<u>( 16)</u>	<u>\$ 192,690</u>	<u>( 7)</u>
8710	Comprehensive loss attributable to: Owners of the parent		<u>\$ 562,717</u>	<u>( 19)</u>	<u>\$ 64,182</u>	<u>( 2)</u>
	Basic loss per share					
9750	Total basic loss per share	6(27)	<u>\$ 7.65</u>		<u>\$ 3.15</u>	
	Diluted loss per share					
9850	Total diluted loss per share	6(27)	<u>\$ 7.65</u>		<u>\$ 3.15</u>	

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

GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Equity attributable to owners of the parent							Treasury stocks	Total equity
		Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Special reserve	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Other equity interest Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		
<u>Year 2024</u>										
Balance at January 1, 2024		\$ 611,680	\$ 718,446	\$ 178,504	\$ 91,456	\$ 101,297	(\$ 132,563)	(\$ 9,901)	\$ -	\$ 1,558,919
Loss for the year		-	-	-	-	( 192,690)	-	-	-	( 192,690)
Other comprehensive income		-	-	-	-	880	125,284	2,344	-	128,508
Total comprehensive income (loss)		-	-	-	-	( 191,810)	125,284	2,344	-	( 64,182)
Appropriation and distribution of 2023 retained earnings	6(18)									
Special reserve appropriated		-	-	-	51,008	( 51,008)	-	-	-	-
Convertible bonds issued	6(11)	-	51,051	-	-	-	-	-	-	51,051
Conversion of convertible bonds	6(16)(17)	88	182	-	-	-	-	-	-	270
Compensation cost of employee stock option		-	2,321	-	-	-	-	-	-	2,321
Balance at December 31, 2024		\$ 611,768	\$ 772,000	\$ 178,504	\$ 142,464	(\$ 141,521)	(\$ 7,279)	(\$ 7,557)	\$ -	\$ 1,548,379
<u>Year 2025</u>										
Balance at January 1, 2025		\$ 611,768	\$ 772,000	\$ 178,504	\$ 142,464	(\$ 141,521)	(\$ 7,279)	(\$ 7,557)	\$ -	\$ 1,548,379
Loss for the year		-	-	-	-	( 461,796)	-	-	-	( 461,796)
Other comprehensive income		-	-	-	-	271	( 98,680)	( 2,512)	-	( 100,921)
Total comprehensive income (loss)		-	-	-	-	( 461,525)	( 98,680)	( 2,512)	-	( 562,717)
Appropriation and distribution of 2024 retained earnings	6(18)									
Reversal special reserve		-	-	-	( 127,628)	127,628	-	-	-	-
Compensation cost of employee stock option	6(15)	-	14,109	-	-	-	-	-	-	14,109
Purchase of treasury shares	6(16)	-	-	-	-	-	-	-	( 33,580)	( 33,580)
Balance at December 31, 2025		\$ 611,768	\$ 786,109	\$ 178,504	\$ 14,836	(\$ 475,418)	(\$ 105,959)	(\$ 10,069)	(\$ 33,580)	\$ 966,191

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

GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Loss before tax		( \$ 399,507 )	( \$ 197,704 )
Adjustments			
Income and expenses having no effect on cash flows			
Depreciation charges on property, plant and equipment	6(24)	119,061	105,119
Depreciation charges on right-of-use assets	6(24)	18,340	20,695
Depreciation expense on investment property	6(24)	500	525
Amortization expense on intangible assets	6(24)	3,883	3,962
Amortization expense on other non-current assets	6(24)	2,540	2,861
Expected credit impairment (profit) loss	12(2)	42,068	( 8,965 )
Loss on financial assets (liabilities) at fair value through profit or loss	6(22)	2,278	1,410
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(6)	14,349	274
Interest expense	6(23)	78,151	54,335
Share-based payments	6(15)	14,109	2,321
Interest income	6(20)	( 25,640 )	( 26,661 )
Other income	6(21)	( 25,804 )	( 16,381 )
Loss on disposal of property, plant and equipment	6(22)	( 152 )	-
Prepayments transferred to loss	6(22)	-	4,112
Changes in assets/liabilities relating to operating activities			
Changes in operating assets			
Notes receivable, net		5	( 5 )
Accounts receivable		247,574	( 177,945 )
Accounts receivable-related parties		( 282,976 )	( 693 )
Other receivables		( 5,602 )	( 5,673 )
Inventories		108,462	( 170,985 )
Prepayments		5,259	( 10,478 )
Net changes in liabilities relating to operating activities			
Current contract liabilities		( 7,701 )	( 15,543 )
Accounts payable		84,090	194,625
Accounts payable - related parties		7,224	( 11,417 )
Other payables		( 22,233 )	38,072
Current refund liabilities		7,451	65,579
Other current liabilities, others		137	2,938
Other non-current liabilities		119	( 905 )
Cash outflow generated from operations		( 14,015 )	( 146,527 )
Interest received		26,489	28,710
Income tax received		9,794	-
Income taxes paid		( 60,136 )	( 11,355 )
Net cash flows used in operating activities		( 37,868 )	( 129,172 )

(Continued)

GOOD WAY TECHNOLOGY CO., LTD AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Increase in financial assets at amortised cost-current		\$ -	(\$ 192,905)
Proceeds from disposal of financial assets at amortised cost-current		92,467	-
Increase in financial assets at amortised cost-non current		( 170,000 )	-
Acquisition of investments accounted for using equity method- establishment of and cash capital increase in associates	7(2)	( 15,715 )	( 4,058 )
Acquisition of property, plant and equipment	6(28)	( 278,730 )	( 229,544 )
Proceeds from disposal of property, plant and equipment		645	-
Acquisition of land use rights		-	( 96,952 )
Acquisition of intangible assets		( 11,483 )	( 1,339 )
Increase in refundable deposits		( 3,021 )	( 1,323 )
Decrease in refundable deposits		945	-
Increase in other non-current assets		( 8,355 )	( 15,912 )
Net cash flows used in investing activities		( 393,247 )	( 542,033 )
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Interest paid		( 71,315 )	( 47,590 )
Proceeds from short-term debt	6(29)	-	198,931
Repayments of short-term debt	6(29)	( 415,353 )	-
Proceeds from long-term debt	6(29)	866,991	-
Repayments of long-term debt	6(29)	( 116,802 )	( 121,534 )
Payments of lease liabilities	6(29)	( 14,282 )	( 16,325 )
Issuance of convertible bonds	6(29)	-	320,418
Purchase of treasury shares	6(16)	( 33,580 )	-
Net cash flows from financing activities		215,659	333,900
Effect of exchange rate changes on cash and cash equivalents		( 51,223 )	85,348
Net decrease in cash and cash equivalents		( 266,679 )	( 251,957 )
Cash and cash equivalents at beginning of year		739,231	991,188
Cash and cash equivalents at end of year		\$ 472,552	\$ 739,231

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Good Way Technology Co., Ltd

PWCR25000668

### **Opinion**

We have audited the accompanying parent company only balance sheets of Good Way Technology Co., Ltd. as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (see information disclosed in the Other Matter section of our report), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis for opinion**

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

### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. 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, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

## Evaluation of inventories

### Description

Please refer to Note 4(12) for the description of accounting policy on inventory valuation. Please refer to Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation. Please refer to Note 6(5) for details of inventory.

Because of the competition in consumer electronics, which shortens the life cycle of the Company's products, it results in frequent changes in the market prices. The Company applies judgments and estimates in determining the net realisable value of inventories on balance sheet date, adopts an item by-item approach in comparing cost and net realisable value and provisions loss on obsolete and slow-moving inventories when over a certain age.

As the valuation of inventories involve subjective judgments, and the valuation amounts are material, we identified the valuation of inventories as one of the key audit matters.

### How our audit addressed the matter:

We performed the following audit procedures in respect of the above key audit matter:

5. Understood the policies of allowance for valuation loss on inventories and confirmed the adoption of the policies on provision of allowance for inventory valuation losses during the reporting period.
6. Performed physical inventory count at the end of period to identify whether there are obsolete, damaged or unsalable inventories.
7. Obtained net realisable value reports of each kind of inventory and checked whether the calculation formulas have been applied consistently. Tested relevant parameters to supporting sale and purchase documents and recalculated the allowance for valuation losses item by item. Also, we calculated the accuracy of valuation model calculation result.
8. Tested the movement of inventory and checked the date of the movement with related supporting documents to ascertain the accuracy of the inventory aging classification and recalculated the valuation allowance loss.

9.

## **Existence of sales revenue**

### Description

Please refer to Note 4(28) for accounting policies on recognition of revenue, Note 6(18) for details of sales revenue.

The Company is primarily engaged in the research, development, manufacture and sale of consumer electronics. There were various types of products and innovations, resulting in a change of the major customers, and the sales revenue from the major customers represented a significant

proportion, which would have a material effect on the financial statements. Thus, we consider the existence of sales revenue from the major customers a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures in respect of the above key audit matter:

1. Obtained an understanding of the internal controls over sales revenue and included sales transactions from major customers in samples for test of controls.
2. Understood and tested the credit approval process of the major customers. Confirmed that the credit terms have been adequately approved, including identified and verified related information of transaction counterparties.
3. We obtained and verified the sales details and relevant evidences.
4. Sample selected accounts receivable of major customers to obtain the confirmation letter.
5. We obtained and verified the subsequent collection details of accounts receivable and relevant evidences.
6. Obtained the details of sales returns after the balance sheet date and reviewed whether the major customers had significant abnormal sales returns.

**Other matter – Reference to report of other independent auditors**

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. Total assets of these investments accounted for under the equity method amounted to NT\$5,112 thousand, constituting 0.1% of the consolidated total assets as at December 31, 2025, and the operating revenue amounted to NT\$(14,349) thousand, constituting 2.5% of the consolidated total operating revenue for the years then ended.

**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 Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' responsibilities for the audit of the 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 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 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 Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 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 disclosures, 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 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 of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Yu, Chih-Fan

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Huang, Shih-Chun

For and on behalf of PricewaterhouseCoopers, Taiwan

March 24, 2026

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The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 279,518	6	\$ 108,914	2
1136	Current financial assets at amortised cost	6(1) and 8	97,715	2	163,925	3
1150	Notes receivable, net	6(4)	-	-	5	-
1170	Accounts receivable, net	6(4)	476,566	10	642,790	13
1180	Accounts receivable - related parties	6(4) and 7(2)	570,858	12	354,480	7
1200	Other receivables		9,631	-	14,709	-
1210	Other receivables due from related parties	7(2)	26,418	1	19,671	-
1220	Current income tax assets		518	-	518	-
130X	Inventories	6(5)	376,922	8	590,321	12
1410	Prepayments		25,698	1	39,986	1
1470	Other current assets		1,581	-	2,097	-
11XX	<b>Current Assets</b>		<u>1,865,425</u>	<u>40</u>	<u>1,937,416</u>	<u>38</u>
<b>Non-current assets</b>						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	21,471	1	23,983	-
1535	Non-current financial assets at amortised cost	6(1) and 8	170,000	4	-	-
1550	Investments accounted for under equity method	6(6) and 7(2)	1,740,287	37	2,186,776	43
1600	Property, plant and equipment	6(7)	765,172	16	799,100	16
1755	Right-of-use assets	6(8)	16,885	-	27,367	1
1780	Intangible assets		3,395	-	840	-
1840	Deferred income tax assets	6(25)	83,399	2	88,242	2
1900	Other non-current assets	6(7)	10,094	-	7,633	-
15XX	<b>Non-current assets</b>		<u>2,810,703</u>	<u>60</u>	<u>3,133,941</u>	<u>62</u>
1XXX	<b>Total assets</b>		<u>\$ 4,676,128</u>	<u>100</u>	<u>\$ 5,071,357</u>	<u>100</u>

(Continued)

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(9)	\$ -	-	\$ 576,428	11
2120	Financial liabilities at fair value through profit or loss - current	6(2)	5,998	-	3,720	-
2130	Current contract liabilities	6(18)	6,886	-	11,885	-
2170	Accounts payable		396,245	9	434,003	9
2180	Accounts payable - related parties	7(2)	804,266	17	715,319	14
2200	Other payables	6(12)	146,846	3	177,662	4
2280	Current lease liabilities		11,925	-	13,047	-
2320	Long-term liabilities, current portion	6(11)	112,349	2	95,812	2
2365	Current refund liabilities	6(18)	124,101	3	124,378	2
2399	Other current liabilities, others		2,149	-	2,923	-
21XX	<b>Current Liabilities</b>		<u>1,610,765</u>	<u>34</u>	<u>2,155,177</u>	<u>42</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(10)	278,426	6	272,023	6
2540	Long-term borrowings	6(11)	1,812,285	39	1,077,609	21
2580	Non-current lease liabilities		5,367	-	14,855	-
2600	Other non-current liabilities	6(13)	3,094	-	3,314	-
25XX	<b>Non-current liabilities</b>		<u>2,099,172</u>	<u>45</u>	<u>1,367,801</u>	<u>27</u>
2XXX	<b>Total Liabilities</b>		<u>3,709,937</u>	<u>79</u>	<u>3,522,978</u>	<u>69</u>
<b>Equity</b>						
	Share capital	6(15)				
3110	Share capital - common stock		611,768	13	611,768	12
	Capital surplus	6(16)				
3200	Capital surplus		786,109	17	772,000	15
	Retained earnings	6(17)				
3310	Legal reserve		178,504	4	178,504	4
3320	Special reserve		14,836	-	142,464	3
3350	Unappropriated retained earnings (accumulated deficit)		( 475,418)	( 10)	( 141,521)	( 3)
	Other equity interest					
3400	Other equity interest		( 116,028)	( 2)	( 14,836)	-
3500	Treasury stocks	6(15)	( 33,580)	( 1)	-	-
3XXX	<b>Total equity</b>		<u>966,191</u>	<u>21</u>	<u>1,548,379</u>	<u>31</u>
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 4,676,128</u>	<u>100</u>	<u>\$ 5,071,357</u>	<u>100</u>

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

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except for loss per share)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Sales revenue	6(18) and 7(2)	\$ 2,524,683	100	\$ 2,667,462	100
5000	Operating costs	6(5)(23) and 7(2)	( 2,367,654)	( 94)	( 2,518,413)	( 94)
5900	Gross operating (loss) profit, net		157,029	6	149,049	6
5910	Unrealized profit from sales	6(6)	( 1,824)	-	( 5,859)	-
5920	Realized profit from sales		5,859	-	4,920	-
5950	Net operating margin		161,064	6	148,110	6
	Operating expenses	6(23)				
6100	Selling expenses		( 76,761)	( 3)	( 77,147)	( 3)
6200	General and administrative expenses		( 166,231)	( 7)	( 160,167)	( 6)
6300	Research and development expenses		( 189,427)	( 7)	( 151,261)	( 6)
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12(2)	( 24,229)	( 1)	( 405)	-
6000	Total operating expenses		( 456,648)	( 18)	( 388,980)	( 15)
6900	Operating loss		( 295,584)	( 12)	( 240,870)	( 9)
	Non-operating income and expenses					
7100	Interest income	6(19)	11,448	1	5,869	-
7010	Other income	6(20)	36,342	2	18,759	1
7020	Other gains and losses	6(21)	28,022	1	( 14,668)	( 1)
7050	Finance costs	6(22)	( 68,493)	( 3)	( 53,274)	( 2)
7070	Share of (loss) profit of associates and joint ventures accounted for using equity method, net	6(6)	( 115,227)	( 5)	74,747	3
7000	Total non-operating income and expenses		( 107,908)	( 4)	31,433	1
7900	<b>Loss before income tax</b>		( 403,492)	( 16)	( 209,437)	( 8)
7950	Income tax (expense) benefit	6(25)	( 58,304)	( 2)	16,747	1
8200	<b>Loss for the year</b>		<u>(\$ 461,796)</u>	<u>( 18)</u>	<u>(\$ 192,690)</u>	<u>( 7)</u>
	<b>Other comprehensive (loss) income</b>					
	<b>Components of other comprehensive (loss) income that will not be reclassified to profit or loss</b>					
8311	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	6(13)	\$ 339	-	\$ 1,100	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	( 2,512)	-	2,344	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(25)	( 68)	-	( 220)	-
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss		( 2,241)	-	3,224	-
	<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>					
8361	Other comprehensive (loss) income, before tax, exchange differences on translation		( 98,680)	( 4)	125,284	5
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		( 98,680)	( 4)	125,284	5
8300	<b>Other comprehensive (loss) income for the year</b>		<u>(\$ 100,921)</u>	<u>( 4)</u>	<u>\$ 128,508</u>	<u>5</u>
8500	<b>Total comprehensive loss for the year</b>		<u>(\$ 562,717)</u>	<u>( 22)</u>	<u>(\$ 64,182)</u>	<u>( 2)</u>
	Basic loss per share	6(26)				
9750	Total basic loss per share		<u>(\$ 7.65)</u>		<u>(\$ 3.15)</u>	
	Diluted loss per share	6(26)				
9850	Total diluted loss per share		<u>(\$ 7.65)</u>		<u>(\$ 3.15)</u>	

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

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings		Other equity interest			Treasury stocks	Total equity
				Legal reserve	Special reserve	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		
<u>Year 2024</u>										
Balance at January 1, 2024		\$ 611,680	\$ 718,446	\$ 178,504	\$ 91,456	\$ 101,297	(\$ 132,563)	(\$ 9,901)	\$ -	\$ 1,558,919
Loss for the year		-	-	-	-	( 192,690)	-	-	-	( 192,690)
Other comprehensive income		-	-	-	-	880	125,284	2,344	-	128,508
Total comprehensive income (loss)		-	-	-	-	( 191,810)	125,284	2,344	-	( 64,182)
Appropriation and distribution of 2023 retained earnings	6(17)									
Special reserve appropriated		-	-	-	51,008	( 51,008)	-	-	-	-
Convertible bonds issued	6(10)	-	51,051	-	-	-	-	-	-	51,051
Conversion of convertible bonds	6(15)(16)	88	182	-	-	-	-	-	-	270
Compensation cost of employee stock option	6(14)	-	2,321	-	-	-	-	-	-	2,321
Balance at December 31, 2024		\$ 611,768	\$ 772,000	\$ 178,504	\$ 142,464	(\$ 141,521)	(\$ 7,279)	(\$ 7,557)	\$ -	\$ 1,548,379
<u>Year 2025</u>										
Balance at January 1, 2025		\$ 611,768	\$ 772,000	\$ 178,504	\$ 142,464	(\$ 141,521)	(\$ 7,279)	(\$ 7,557)	\$ -	\$ 1,548,379
Loss for the year		-	-	-	-	( 461,796)	-	-	-	( 461,796)
Other comprehensive income		-	-	-	-	271	( 98,680)	( 2,512)	-	( 100,921)
Total comprehensive income		-	-	-	-	( 461,525)	( 98,680)	( 2,512)	-	( 562,717)
Appropriation and distribution of 2024 retained earnings	6(17)									
Reversal of special reserve		-	-	-	( 127,628)	127,628	-	-	-	-
Compensation cost of employee stock option	6(14)	-	14,109	-	-	-	-	-	-	14,109
Purchase of treasury shares	6(15)	-	-	-	-	-	-	-	( 33,580)	( 33,580)
Balance at December 31, 2025		\$ 611,768	\$ 786,109	\$ 178,504	\$ 14,836	(\$ 475,418)	(\$ 105,959)	(\$ 10,069)	\$ 33,580	\$ 966,191

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

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Loss before tax		(\$ 403,492 )	(\$ 209,437 )
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charges on property, plant and equipment	6(23)	32,343	38,953
Depreciation charges on right-of-use assets	6(23)	13,392	15,445
Amortisation	6(23)	2,921	3,192
Expected credit impairment (profit) loss	12(2)	24,229	405
Loss on financial assets (liabilities) at fair value through profit or loss	6(21)	2,278	1,410
NewItem	6(15)	-	( 250 )
Interest income	6(19)	( 11,448 )	( 5,869 )
Interest expense	6(22)	68,493	53,274
Share-based payments	6(14)	14,109	2,321
Investment income	6(6)	115,227	( 74,747 )
Realised (profits) loss on transactions with associates	6(6)	( 5,859 )	( 4,920 )
Unrealised profits on transactions with associates	6(6)	1,824	5,859
Other income	6(20)	( 25,804 )	( 16,381 )
Prepayments transferred to loss	6(21)	-	4,112
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable, net		5	( 5 )
Accounts receivable		166,714	( 165,652 )
Accounts receivable - related parties		( 241,097 )	248,422
Other receivables		4,948	( 4,984 )
Inventories		213,399	( 118,120 )
Prepayments		14,288	1,817
Changes in operating liabilities			
Current contract liabilities		( 4,999 )	1,762
Accounts payable		( 37,758 )	143,026
Accounts payable - related parties		88,947	( 86,098 )
Other payables		( 18,149 )	29,666
Current refund liabilities		14,976	40,977
Other current liabilities, others		( 774 )	2,923
Other non-current liabilities		119	194
Cash inflow (outflow) generated from operations		28,832	( 92,705 )
Interest received		11,578	5,527
Income taxes received		363	-
Income taxes paid		( 53,892 )	( 819 )
Net cash flows used in operating activities		( 13,119 )	( 87,997 )

(Continued)

GOOD WAY TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Acquisition of current financial assets at amortised cost-current		\$ -	(\$ 163,925)
Disposal of current financial assets at amortised cost		66,210	-
Other receivables due from related parties		18,370	( 19,671)
Acquisition of current financial assets at amortised cost-non current		( 170,000)	-
Dividends received from investments accounted	7(2)	504,390	-
Acquisition of property, plant and equipment	6(27)	( 18,319)	( 2,345)
Proceeds from disposal of property, plant and equipment		19,480	-
Acquisition of intangible assets		( 3,926)	( 1,284)
Increase in refundable deposits		( 2,509)	( 50)
Decrease in refundable deposits		875	-
Increase in other non-current assets		( 2,117)	( 1,806)
Net cash flows from (used in) investing activities		412,454	( 189,081)
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Proceeds from issuing shares by subsidiaries for using equity method	7(2)	( 292,890)	-
Interest paid		( 62,502)	( 46,570)
Proceeds from short-term debt	6(28)	-	153,845
Repayments of short-term debt	6(28)	( 576,428)	-
Proceeds from long-term debt	6(28)	866,991	-
Repayments of long-term debt	6(28)	( 116,802)	( 121,534)
Payments of lease liabilities	6(28)	( 13,520)	( 15,557)
Convertible bonds issued	6(28)	-	320,418
Payments to acquire treasury shares	6(15)	( 33,580)	-
Net cash flows (used in) from financing activities		( 228,731)	290,602
Net increase in cash and cash equivalents		170,604	13,524
Cash and cash equivalents at beginning of year		108,914	95,390
Cash and cash equivalents at end of year		\$ 279,518	\$ 108,914

**【Attachment 4】****Comparison Table of Amended Provisions of the 'Sustainable Development Best Practice Principles'**

<b>Article</b>	<b>Amended provision</b>	<b>Current provision</b>	<b>Explanation</b>
1	In order to assist the Company (Good Way Technology Co., Ltd.) in fulfilling its corporate social responsibility, promoting sustainable economic, environmental, and social development, and achieving the goal of sustainable operations, these Measures are formulated in accordance with the 'Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies' and relevant laws and regulations. These Measures serve as the guiding framework for the Company's promotion of sustainable development and related management matters.	In order to fulfill its corporate social responsibility and promote a balanced and sustainable development of the economy, society, and environment, Good Way Technology Co., Ltd. (hereinafter referred to as the 'Company') hereby formulates these Principles with reference to the 'Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies' jointly established by Taiwan Stock Exchange Corporation and Taipei Exchange, as well as relevant laws and regulations, to serve as a basis for compliance.	Revised with reference to the September 2025 version of the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.
2	These Measures apply to the overall business operations of the Company and its subsidiaries. The Company shall actively implement sustainable development throughout its business operations in order to align with international trends, enhance economic contributions through corporate citizenship, improve the quality of life for employees, communities, and society, and strengthen sustainable competitiveness.	The scope of this Code covers the overall operational activities of the Company and its group enterprises. While engaging in business operations, the Company shall actively practice sustainable development to align with international trends in balancing environmental, social, and corporate governance development, and through corporate citizenship, enhance national economic contributions, improve the quality of life for employees, communities, and society, and promote competitive advantages based on sustainable development.	Same explanation as Article 1
3	When promoting sustainable development, the Company shall give consideration to the rights and interests of stakeholders, and while pursuing sustainable operations and profitability, shall place importance on environmental, social, and corporate governance (ESG) factors, incorporating them into the Company's management policies and operational activities. The Company shall, in accordance with the principle of materiality, periodically conduct risk assessments on ESG issues related to operations, and formulate response strategies and implement controls in accordance with corporate risk policies and procedural management regulations.	When promoting sustainable development, the Company shall pay attention to the rights and interests of stakeholders, and while pursuing sustainable operations and profitability, shall place importance on environmental, social, and corporate governance factors, incorporating them into the Company's management policies and operational activities.	Same explanation as Article 1
4	The Company shall promote sustainable development in accordance with the	The Company's practice of sustainable development is divided into the following	Same explanation

Article	Amended provision	Current provision	Explanation
	<p>following four principles:</p> <ol style="list-style-type: none"> <li>1. Implement corporate governance.</li> <li>2. Develop a sustainable environment.</li> <li>3. Uphold social welfare.</li> <li>4. Strengthen disclosure of corporate sustainable development information.</li> </ol>	<p>aspects:</p> <ol style="list-style-type: none"> <li>1. Implement and promote corporate governance.</li> <li>2. Develop a sustainable environment.</li> <li>3. Uphold social welfare.</li> <li>4. Strengthen disclosure of sustainable development information.</li> </ol>	as Article 1
5	<p>The Company shall take into account the development trends of domestic and international sustainability issues, the relevance to the Company's core business, and the impact on stakeholders, in order to formulate sustainable development policies, systems or related management guidelines, and specific promotion plans. <u>The aforementioned policies and plans shall be proposed by the ESG Project Office, reviewed by the Sustainability Development Committee, and then submitted to the Board of Directors for approval.</u> When shareholders submit proposals involving sustainable development, the Board of Directors shall deliberate on whether to include them as agenda items for the shareholders' meeting.</p>	<p>The Company shall take into account the development trends of domestic and international sustainability issues and their relevance to the Company's core business, as well as the impact of the overall operational activities of the Company and its group enterprises on stakeholders, in order to formulate sustainable development policies, systems or related management guidelines, and specific promotion plans, which shall be approved by the Board of Directors and reported to the shareholders' meeting.</p> <p>When shareholders submit proposals related to sustainable development, the Company's Board of Directors should deliberate on including them as agenda items for the shareholders' meeting.</p>	<ol style="list-style-type: none"> <li>1. Same explanation as Article 1</li> <li>2. Designate a dedicated unit</li> </ol>
6	<p>The Company shall comply with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles, and the Code of Ethical Conduct, and establish a sound governance framework and ethical standards to ensure the effectiveness and transparency of corporate governance. <u>The Sustainability Development Committee shall regularly review the implementation of corporate governance and sustainable development-related systems, and put forward recommendations for improvement.</u></p>	<p>The Company complies with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reference Template for TWSE/TPEX Listed Companies for Establishing Codes of Ethical Conduct, in order to establish an effective corporate governance framework and related ethical standards and matters, thereby strengthening corporate governance.</p>	Same explanation as Article 1
7	<p>The directors of the Company shall exercise the duty of care of a good manager to oversee the Company's implementation of sustainable development, periodically review the implementation status and continuously improve, so as to ensure the effective execution of sustainable development policies.</p> <p>When promoting sustainable development goals, the Board of Directors shall give full consideration to the interests of</p>	<p>The directors of the Company shall exercise the duty of care of a good manager to supervise the Company's implementation of sustainable development, and shall at all times review the effectiveness of implementation and continuously improve, so as to ensure the realization of sustainable development policies.</p> <p>When the Company's Board of Directors promotes sustainable development goals, it should give full consideration to the</p>	<ol style="list-style-type: none"> <li>1. Same explanation as Article 1</li> <li>2. Designate a dedicated unit</li> </ol>

Article	Amended provision	Current provision	Explanation
	<p>stakeholders and carry out the following matters:</p> <ol style="list-style-type: none"> <li>1. Propose the Company's sustainable development mission or vision, and formulate sustainable development policies, systems, or management guidelines.</li> <li>2. Incorporate sustainable development into the Company's operational strategy and development direction, and approve specific promotion plans.</li> <li>3. Ensure the timeliness, accuracy, and completeness of sustainable development-related information disclosure.</li> </ol> <p>For matters involving economic, environmental, and social issues in the Company's operational activities, the Board of Directors shall authorize the Sustainable Development Committee to be responsible for planning and execution, and the ESG Project Office shall regularly report to the Board of Directors; the relevant operational processes and division of responsibilities shall be specific and clearly defined.</p>	<p>interests of stakeholders and include the following matters:</p> <ol style="list-style-type: none"> <li>1. Propose a sustainable development mission or vision, and formulate sustainable development policies, systems, or relevant management guidelines.</li> <li>2. Incorporate sustainable development into the Company's operational activities and development direction, and approve specific sustainable development promotion plans.</li> <li>3. Ensure the timeliness and accuracy of sustainable development-related information disclosure.</li> </ol> <p>Regarding economic, environmental, and social issues arising from the Company's operational activities, the Board of Directors shall authorize senior management to handle such matters and report the handling status to the Board of Directors; the operational procedures and the personnel responsible for each matter shall be specific and clearly defined.</p>	
8	<p>The Company shall regularly hold education and training sessions and promotional activities related to sustainable development, covering topics including the matters set forth in Paragraph 2 of the preceding article. <u>Education and training shall be jointly planned by the ESG Project Office and the Human Resources unit, and shall be uniformly executed by the Human Resources unit.</u></p>	<p>The Company should regularly hold education and training sessions for promoting sustainable development, including the promotion of the matters set forth in Paragraph 2 of the preceding article.</p>	<ol style="list-style-type: none"> <li>1. Same explanation as Article 1</li> <li>2. Designate a dedicated unit</li> </ol>
9	<ol style="list-style-type: none"> <li>1. In order to strengthen the sustainable development management system, the Company has established the Sustainable Development Committee and the ESG Project Office, responsible for the planning and execution of sustainable development policies, systems, and promotion plans, and regularly reports to the Board of Directors.</li> <li>2. The Company shall establish a reasonable compensation and remuneration policy and continuously optimize the compensation system to ensure that compensation planning is consistent with the Company's strategic objectives and</li> </ol>	<p>In order to strengthen the management of sustainable development, the Company has established a Sustainable Development Promotion Committee, and has designated the Chairman's Office to concurrently promote sustainable development, responsible for the proposal and execution of sustainable development policies, systems or relevant management guidelines and specific promotion plans, and reports to the Board of Directors regularly on an annual basis.</p> <p>The Company should formulate a reasonable compensation and remuneration policy to ensure that compensation planning</p>	<ol style="list-style-type: none"> <li>1. Same explanation as Article 1</li> <li>2. Designate a dedicated unit</li> </ol>

Article	Amended provision	Current provision	Explanation
	<p>the interests of stakeholders.</p> <p>3. The employee performance appraisal system shall be linked to sustainable development goals, and a clear and effective reward and discipline mechanism shall be established to promote the realization of a sustainable management culture.</p>	<p>is consistent with the organization's strategic objectives and the interests of stakeholders.</p> <p>The employee performance appraisal system should be integrated with sustainable development policies, and a clear and effective reward and discipline mechanism should be established.</p> <p>The Company should regularly hold education and training sessions for promoting sustainable development, including the promotion of the matters set forth in Paragraph 2 of the preceding article.</p>	
10	<p>The Company respects and safeguards the rights and interests of stakeholders. We identify major stakeholders and have set up a "Stakeholder Interaction Zone" on the Company's website. Through the establishment of diverse communication channels, we collect and analyze the reasonable expectations and needs of stakeholders, and respond appropriately to the important sustainable development issues they are concerned about.</p>	<p>The Company respects the rights and interests of stakeholders, identifies the Company's stakeholders, and has set up a stakeholder zone on the Company's website; through appropriate communication methods, the Company understands the reasonable expectations and needs of stakeholders and responds appropriately to the important sustainable development issues they are concerned about.</p>	<p>Same explanation as Article 1</p>
11	<p>The Company shall comply with relevant environmental protection laws and regulations and international standards, implement environmental management and pollution prevention measures, and properly carry out various operational activities and internal management operations in order to achieve environmental sustainability goals.</p>	<p>The Company complies with environmental laws and regulations and relevant international guidelines to properly protect the natural environment, and shall strive to achieve the goal of environmental sustainability in conducting operational activities and internal management.</p>	<p>Same explanation as Article 1</p>
12	<p>The Company shall strive to improve energy use efficiency, promote energy-saving measures, and prioritize the use of renewable energy and renewable materials with low environmental impact, in order to facilitate the sustainable use of resources.</p>	<p>The Company should strive to improve energy use efficiency and utilize renewable materials with low environmental impact, so that the Earth's resources can be sustainably utilized.</p>	<p>Same explanation as Article 1</p>
13	<p>The Company shall establish a sound environmental management system in accordance with the characteristics of its industry, including:</p> <ol style="list-style-type: none"> <li>1. Collecting and evaluating sufficient and timely information on the impact of operational activities on the natural environment.</li> <li>2. Setting specific and measurable environmental sustainability goals, and periodically reviewing their appropriateness and progress toward</li> </ol>	<p>The Company should establish an appropriate environmental management system in accordance with the characteristics of its industry, and the system should include the following items:</p> <ol style="list-style-type: none"> <li>1. Collecting and evaluating sufficient and timely information on the impact of operational activities on the natural environment.</li> <li>2. Establishing measurable environmental sustainability goals, and periodically reviewing the continuity and relevance of</li> </ol>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
	<p>achievement.</p> <p>3. Formulating specific action plans or programs with clearly defined responsible units and implementation timelines, and regularly reviewing their effectiveness.</p>	<p>their development.</p> <p>3. Formulating specific plans or action programs and other implementation measures, and periodically reviewing their operational effectiveness.</p>	
14	<p>The Company has established an ISO 14001 environmental management system and designated a management representative responsible for drafting, promoting, and maintaining the relevant environmental management system, while also collaborating with relevant departments at each plant to implement action plans. The management department at each plant shall regularly hold environmental education and training courses for management and employees to cultivate employees' environmental awareness and capacity for action. The ESG Project Office shall coordinate the education and training results of all units as the basis for disclosure in the annual sustainability development report.</p>	<p>The Company should establish a dedicated environmental management unit or designate personnel to draft, promote, and maintain the relevant environmental management system and specific action plans, and to regularly hold environmental education courses for management and employees.</p>	<p>1. Same explanation as Article 1</p> <p>2. Designate a dedicated unit</p>
15	<p>The Company should consider the impact of its operations on eco-efficiency and embed the concept of sustainability into the complete product life cycle. Major operational activities, including research and development, procurement, production, and service delivery, shall follow the principles below to reduce the impact of operations on the natural environment, biodiversity, and human beings:</p> <ol style="list-style-type: none"> <li>1. Reducing energy and resource consumption of products and services.</li> <li>2. Minimizing the generation of pollutants, hazardous substances, and waste, and properly disposing of waste.</li> <li>3. Improving the recyclability and reuse rate of raw materials or products.</li> <li>4. Maximizing the use of renewable resources.</li> <li>5. Extending product lifespan and enhancing performance.</li> <li>6. Strengthening biodiversity conservation and the sustainable use of ecosystems.</li> </ol>	<p>The Company should consider the impact of its operations on eco-efficiency, promote and advocate the concept of sustainable consumption, and conduct operational activities such as research and development, procurement, production, operations, and services in accordance with the following principles, in order to reduce the impact of the Company's operations on the natural environment and human beings:</p> <ol style="list-style-type: none"> <li>1. Reducing resource and energy consumption of products and services.</li> <li>2. Reduce the emission of pollutants, toxic substances, and waste, and properly handle waste disposal.</li> <li>3. Enhance the recyclability and reusability of raw materials or products.</li> <li>4. Maximize the sustainable use of renewable resources.</li> <li>5. Extend the durability of products.</li> <li>6. Increase the efficiency of products and services.</li> </ol>	<p>Same explanation as Article 1</p>
16	<p>To improve water resource utilization efficiency, the Company shall make proper use of water resources and establish relevant management measures.</p>	<p>The Company shall properly and sustainably utilize water resources to improve water resource utilization efficiency, and establish relevant management measures.</p>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
	<p>The Company's operational facilities shall establish and strengthen various environmental protection mechanisms to avoid contamination of water, air, and land; adopt the best available pollution prevention and control technologies to minimize adverse impacts on the health and environment of surrounding community residents from operational activities.</p>	<p>The Company shall construct and strengthen relevant environmental protection facilities to avoid contamination of water, air, and land; and make every effort to minimize adverse impacts on human health and the environment by adopting the best available pollution prevention and control technologies.</p>	
17	<p>The Company shall assess the potential risks and opportunities that climate change poses to business operations, and formulate corresponding response strategies.</p> <p>The Company shall conduct greenhouse gas inventories in accordance with domestic and international common standards, and disclose emission information according to the following scopes:</p> <ol style="list-style-type: none"> <li>1. Direct greenhouse gas emissions (Scope 1): Direct greenhouse gas emissions from facilities owned or controlled by the Company.</li> <li>2. Indirect greenhouse gas emissions (Scope 2): Indirect emissions resulting from the use of purchased electricity, heat, or steam and other energy sources.</li> <li>3. Other indirect emissions (Scope 3): Indirect emissions generated by the Company's activities, excluding the aforementioned purchased energy (Scope 2), originating from emission sources owned or controlled by other companies.</li> </ol> <p>The Company shall compile statistics on greenhouse gas emissions, water consumption, and total waste weight, and formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water use reduction, or other waste management. In response to the Company's net-zero pathway, the acquisition of carbon credits shall be appropriately incorporated into planning and actively promoted, so as to reduce the impact of the Company's operational activities on climate change.</p>	<p>The Company should assess the current and future potential risks and opportunities that climate change poses to the business, and adopt relevant response measures.</p> <p>The Company should adopt domestic and international common standards or guidelines to conduct and disclose corporate greenhouse gas inventories, with the scope recommended to include:</p> <ol style="list-style-type: none"> <li>1. Direct greenhouse gas emissions: Greenhouse gas emission sources owned or controlled by the Company.</li> <li>2. Indirect greenhouse gas emissions: Those generated from the use of imported electricity, heat, or steam and other energy sources.</li> <li>3. Other indirect emissions: Emissions generated by the Company's activities that are not energy-related indirect emissions, but originate from emission sources owned or controlled by other companies.</li> </ol> <p>The Company should compile statistics on greenhouse gas emissions, water consumption, and total waste weight, and formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water use reduction, or other waste management, and incorporate the acquisition of carbon credits into the Company's carbon reduction strategic planning and actively promote such measures, so as to reduce the impact of the Company's operational activities on climate change.</p>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
18	<p>The Company shall comply with relevant laws and regulations and international human rights conventions, and respect fundamental human rights including gender equality, the right to work, and the prohibition of discrimination.</p> <p>To fulfill its responsibility for human rights protection, the Company shall establish human rights management policies and procedures, including:</p> <ol style="list-style-type: none"> <li>1. Formulate corporate human rights policies or statements.</li> <li>2. Assess the potential human rights impacts of operational activities and internal management, and establish corresponding handling procedures.</li> <li>3. Periodically review the implementation effectiveness of human rights policies or statements.</li> <li>4. In the event of human rights violations, relevant circumstances should be disclosed and properly addressed.</li> </ol> <p>The Company shall adhere to internationally recognized labor human rights, such as freedom of association, the right to collective bargaining, prohibition of child labor, elimination of forced labor, and elimination of employment discrimination, and shall ensure the fairness and consistency of human resources policies. For matters that harm the rights and interests of workers, the Company shall provide effective grievance channels, ensure that the grievance process is fair and transparent, and appropriately respond to employees' concerns.</p>	<p>The Company shall comply with relevant regulations and adhere to international human rights conventions, including rights such as gender equality, the right to work, and the prohibition of discrimination.</p> <p>To fulfill its responsibility to protect human rights, the Company shall establish relevant management policies and procedures, which include:</p> <ol style="list-style-type: none"> <li>1. Formulate the Company's human rights policy or statement.</li> <li>2. Assess the impact of the Company's operational activities and internal management on human rights, and establish corresponding handling procedures.</li> <li>3. Periodically review the effectiveness of the Company's human rights policy or statement.</li> <li>4. In the event of human rights violations, disclose the handling procedures for the stakeholders involved.</li> </ol> <p>The Company shall adhere to internationally recognized labor human rights, such as freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of discrimination in hiring and employment, and shall confirm that its human resources utilization policies are free from differential treatment based on gender, race, socioeconomic class, age, marital status, and family status, so as to implement equality and fairness in employment, terms of engagement, compensation, benefits, training, performance appraisal, and promotion opportunities.</p> <p>For matters that harm the rights and interests of workers, the Company shall provide effective and appropriate grievance mechanisms to ensure equality and transparency throughout the grievance process. Grievance channels shall be clear, accessible, and unobstructed, and employees' grievances shall be given appropriate responses.</p>	<p>Same explanation as Article 1</p>
19	<p>The Company shall provide employees with sufficient employment and labor-related information to enable them to understand</p>	<p>The Company shall provide employees with information to enable them to understand the rights they are entitled to under the labor</p>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
	the labor laws and regulations of the countries where operations are conducted and the rights and benefits to which they are entitled.	laws of the countries where operations are conducted.	
20	The Company shall provide employees with a safe and healthy working environment and necessary medical and first-aid facilities, and shall continuously improve occupational safety and health conditions to prevent occupational accidents. The Company shall regularly conduct safety and health education and training to strengthen employees' self-protection awareness and risk awareness.	The Company shall provide employees with a safe and healthy working environment, including necessary health and first-aid facilities, and shall endeavor to reduce hazardous factors affecting employees' safety and health in order to prevent occupational accidents, and shall regularly conduct internal safety and health education and training.	
21	1. The Company shall provide an environment and resources for employees' career development, and establish systematic training and competency development plans. 2. The Company may promote industry-academia collaboration or talent cultivation programs to develop the professional workforce required by the industry. 3. The Company shall formulate and implement reasonable compensation and benefits measures (including leave, insurance, and incentive systems), and appropriately reflect business results in employee compensation to promote talent retention and motivation.	The Company should create a favorable environment for employees' career development and establish effective career competency development and training plans. The Company shall establish and implement reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflect business performance or results in employee compensation, so as to ensure the recruitment, retention, and motivation of human resources and achieve the goal of sustainable operations.	Same explanation as Article 1
22	The Company shall establish communication channels and feedback mechanisms for employees, safeguarding employees' rights to access company information and express their opinions. The Company shall respect the right of employee representatives to exercise their negotiation rights in accordance with the law, and shall provide necessary information and facilities to promote cooperation and consensus between labor and management. Employees shall be notified in advance in a reasonable manner of any major operational changes affecting their rights and interests.	The Company shall establish various communication and dialogue channels for employees, ensuring that employees have the right to obtain information and express opinions regarding the Company's management activities and decision-making. The Company shall respect the right of employee representatives to negotiate working conditions, and shall provide employees with necessary information and hardware facilities to facilitate consultation and cooperation between employers, employees, and employee representatives. The Company shall notify employees in a reasonable manner of operational changes that may have a significant impact on them.	Same explanation as Article 1
22-1	The Company shall treat customers and consumers of its products or services with	The Company shall treat customers or consumers of its products or services in a	Same explanation

Article	Amended provision	Current provision	Explanation
	<p>fairness and integrity, and shall comply with the following:</p> <ol style="list-style-type: none"> <li>1. <u>Contract terms shall be fair and reasonable, and transactions shall be conducted with integrity and fiduciary duty.</u></li> <li>2. <u>Marketing and other informational content shall be truthful and shall not be misleading or deceptive.</u></li> <li>3. <u>Products or services shall meet applicable suitability and safety requirements.</u></li> <li>4. <u>Establish transparent complaint and response mechanisms to safeguard customer rights and interests.</u></li> </ol> <p><u>The Company may formulate relevant implementation strategies and operational procedures based on its actual business characteristics.</u></p>	<p>fair and reasonable manner, including principles such as fair and honest contracting, duty of care and fiduciary obligations, truthful advertising and solicitation, product or service suitability, notification and disclosure, equitable compensation and performance assessment, complaint protection, and professionalism of business personnel, and shall establish related implementation strategies and specific measures.</p>	<p>as Article 1</p>
23	<ol style="list-style-type: none"> <li>1. The Company shall be responsible for its products and services, place emphasis on quality and safety, and ensure that marketing activities comply with regulations and ethical standards.</li> <li>2. At each stage of research and development, <u>procurement</u>, production, and sales, information transparency shall be ensured and consumer health and safety shall be protected to prevent products or services from harming consumer rights and interests. The Company shall formulate and publicly disclose a 'Consumer Rights Policy' and implement it across all operational activities.</li> </ol>	<p>The Company shall be responsible for its products and services and shall place emphasis on marketing ethics. In the processes of research and development, procurement, production, operations, and services, the Company shall ensure the transparency and safety of product and service information, formulate and publicly disclose its consumer rights policy, and implement it in operational activities to prevent products or services from harming consumer rights and interests, health, and safety.</p>	<p>Same explanation as Article 1</p>
24	<ol style="list-style-type: none"> <li>1. The Company shall ensure the quality of its products and services in accordance with government regulations and industry standards.</li> <li>2. With regard to matters such as product health and safety, customer privacy, marketing, and labeling, the Company shall comply with relevant regulations and international standards, and shall not engage in any conduct that deceives or undermines consumer trust.</li> </ol>	<p>The Company shall ensure the quality of its products and services in accordance with relevant government regulations and industry standards.</p> <p>With regard to customer health and safety, customer privacy, marketing, and labeling of its products and services, the Company shall comply with relevant regulations and international standards, and shall not engage in deception, misleading conduct, fraud, or any other behavior that undermines consumer trust or damages consumer rights and interests.</p>	<p>Same explanation as Article 1</p>
25	<ol style="list-style-type: none"> <li>1. The Company shall assess and manage various risks that may cause operational</li> </ol>	<p>The Company should assess and manage various risks that may cause operational</p>	<p>Same explanation</p>

Article	Amended provision	Current provision	Explanation
	<p>disruptions in order to reduce the impact on customers and society.</p> <p>2. The Company shall provide a transparent and effective customer complaint handling procedure to ensure that complaints are handled fairly and in a timely manner.</p> <p>3. The Company shall comply with relevant personal data protection regulations and shall properly protect consumers' personal data and privacy.</p>	<p>disruptions, and reduce their impact on consumers and society.</p> <p>The Company should provide transparent and effective consumer complaint procedures for its products and services, handle consumer complaints fairly and in a timely manner, and shall comply with the Personal Data Protection Act and other relevant regulations to genuinely respect consumers' right to privacy and protect personal data provided by consumers.</p>	<p>as Article 1</p>
26	<p>The Company shall evaluate the environmental and social impacts of its procurement activities on the communities where its supply sources are located, and shall work together with its suppliers to implement corporate social responsibility. The Company shall establish a supplier management policy requiring suppliers to comply with regulations on environmental protection, occupational safety, and human rights, and shall assess their social and environmental performance prior to engaging in business dealings. When entering into contracts with key suppliers, corporate social responsibility clauses shall be incorporated, and the Company may terminate such contracts if a supplier violates relevant policies or causes significant negative impacts.</p>	<p>The Company should evaluate the environmental and social impacts of its procurement activities on the communities where its supply sources are located, and should collaborate with its suppliers to jointly strive for the implementation of corporate social responsibility. The Company should establish a supplier management policy requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor and human rights. Prior to engaging in business dealings, the Company should assess whether its suppliers have a record of impacting the environment and society, so as to avoid transactions with those that conflict with the Company's corporate social responsibility policy. When the Company enters into contracts with its key suppliers, the content of such contracts should include compliance with both parties' corporate social responsibility policies, as well as a clause allowing the Company to terminate or rescind the contract at any time if the supplier is involved in a violation of the policy and causes significant impacts on the environment and society of the supply source community.</p>	<p>Same explanation as Article 1</p>
27	<p>The Company shall assess the impact of its operations on the local community, appropriately employ local personnel, and promote community development and identity. <u>The Company may support initiatives addressing social and environmental issues and promote community education and local development through investment, business</u></p>	<p>The Company shall assess the impact of its operations on the community and shall appropriately employ personnel from the locations where the Company operates, so as to enhance community identity. The Company should channel resources through equity investment, business activities, donations, corporate volunteer services, or other pro bono professional</p>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
	<p><u>activities, donations, corporate volunteering, or other forms of public service.</u></p>	<p>services into organizations that address social or environmental issues through business models, or participate in activities of civic organizations, charitable and public welfare groups, and government agencies involved in community development and community education, in order to promote community development.</p>	
27-1	<p>The Company may support the development of cultural and artistic activities and the cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, or corporate volunteer services, in order to promote the sustainable development of social culture.</p>	<p>The Company should continuously channel resources into cultural and artistic activities or the cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, corporate volunteer technical services, or other support models, in order to promote cultural development.</p>	<p>Same explanation as Article 1</p>
28	<p>The Company shall disclose information in accordance with relevant laws and regulations and the Corporate Governance Best-Practice Principles, and shall fully disclose relevant and reliable sustainability-related information in order to enhance information transparency and credibility.</p> <p>Sustainability-related information shall include, but is not limited to, the following:</p> <ol style="list-style-type: none"> <li>1. Sustainability development policies, systems, management guidelines, and specific action plans approved by the Board of Directors.</li> <li>2. The risks and impacts on the Company's operations and financial condition arising from corporate governance, environmental protection, and social welfare aspects.</li> <li>3. The Company's sustainability development goals, implementation measures, and annual performance results.</li> <li>4. The status of responses to key stakeholders and their issues of concern.</li> <li>5. Disclosure of key suppliers' management and performance on material environmental and social issues.</li> <li>6. Other material information related to sustainability development.</li> </ol> <p>The Company shall periodically review the completeness, accuracy, and timeliness of its disclosed information to ensure that sustainability information is communicated</p>	<p>The Company shall disclose information in accordance with relevant laws and regulations and the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable sustainability-related information in order to enhance information transparency.</p> <p>The Company discloses sustainability-related information as follows:</p> <ol style="list-style-type: none"> <li>1. Sustainability development policies, systems, or related management guidelines and specific action plans resolved and approved by the Board of Directors.</li> <li>2. The risks and impacts on the Company's operations and financial condition arising from the factors of implementing corporate governance, developing a sustainable environment, and upholding social welfare.</li> <li>3. The promotion objectives, measures, and implementation performance formulated by the Company for sustainable development.</li> <li>4. Key stakeholders and the issues they are concerned about.</li> <li>5. Disclosure of management and performance information regarding major environmental and social issues of key suppliers.</li> <li>6. Other sustainability-related information.</li> </ol>	<p>Same explanation as Article 1</p>

Article	Amended provision	Current provision	Explanation
	transparently and can serve as an effective reference for external stakeholders.		
29	<p>When preparing the sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose the Company's progress in promoting sustainable development, and may obtain third-party assurance or verification to enhance the credibility of the information.</p> <p><u>The sustainability report shall include the following matters:</u></p> <ol style="list-style-type: none"> <li>1. The implementation of sustainable development policies, systems, and promotion plans.</li> <li>2. Analysis of key stakeholders and their concerns, as well as the results of communication with them.</li> <li>3. The Company's performance and review results in the areas of implementing corporate governance, environmental sustainability, social welfare, and promoting economic development.</li> <li>4. Future improvement directions and medium- to long-term objectives.</li> </ol> <p>The Company shall prepare a sustainability report on an annual basis, and after confirmation by the Board of Directors, disclose it to the public at an appropriate time and publish it on the Company's website.</p>	<p>When preparing the sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose the progress of promoting sustainable development, and should obtain third-party assurance or verification to enhance the reliability of the information.</p> <p>The content should include:</p> <ol style="list-style-type: none"> <li>1. Implementation of sustainable development policies, systems, or relevant management guidelines and specific promotion plans.</li> <li>2. Key stakeholders and the issues they are concerned about.</li> <li>3. The Company's implementation performance and review in the areas of corporate governance, sustainable environmental development, maintenance of social welfare, and promotion of economic development.</li> <li>4. Future improvement directions and objectives.</li> </ol>	Same explanation as Article 1
30	<p>The Company shall continuously monitor changes in domestic and international sustainability-related standards, policies, and industry trends, and shall review and revise the Company's sustainable development systems and these Management Regulations accordingly, in order to continuously enhance the effectiveness of sustainable operations.</p> <p><u>These Regulations shall come into effect upon approval by the Board of Directors, and the same shall apply upon amendment.</u></p>	<p>The Company shall continuously monitor developments in domestic and international sustainability-related standards and changes in the business environment, and shall review and improve the Company's established sustainable development systems accordingly, in order to enhance the effectiveness of promoting sustainable development.</p>	Same explanation as Article 1
31	Article removed	<p><u>These Guidelines shall be implemented and issued upon approval by the Board of Directors, and the same shall apply upon amendment.</u></p>	

**【Attachment 5】****Comparison Table of Amendments to the Articles of Incorporation**

<b>Article</b>	<b>Amended provision</b>	<b>Current provision</b>	<b>Explanation</b>
17-1	<p>Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Law. The nomination of directors and related announcement shall comply with the relevant regulations of the Company Law and the Securities and Exchange Law. Independent directors and non-independent directors should be elected together, with the respective number of elected seats calculated separately. In compliance with Article 14-2 of the Securities and Exchange Act, the number of independent directors on the Company's Board of Directors shall not be less than 3, and not less than one-third of the total number of directors. The consecutive term of independent directors shall not exceed three terms. With respect to professional qualifications, shareholdings, restrictions on holding concurrent posts, nomination, election/appointment and other compliance-related requirements for independent directors, the Company shall follow the relevant laws and regulations announced by the competent authority in charge of the securities and exchange. The Company may establish an Audit Committee and various other functional committees, whose organizational rules and exercise of powers and related matters shall be implemented after being approved by the Board of Directors. The Audit Committee shall be composed of all independent directors, and the establishment of the audit committee shall abolish the supervisors.</p>	<p>Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Law. The nomination of directors and related announcement shall comply with the relevant regulations of the Company Law and the Securities and Exchange Law. Independent directors and non-independent directors should be elected together, with the respective number of elected seats calculated separately. In compliance with Article 14-2 of the Securities and Exchange Act, the number of independent directors on the Company's Board of Directors shall not be less than 3, and not less than one-fifth of the total number of directors. The consecutive term of independent directors should not exceed three terms. With respect to professional qualifications, shareholdings, restrictions on holding concurrent posts, nomination, election/appointment and other compliance-related requirements for independent directors, the Company shall follow the relevant laws and regulations announced by the competent authority in charge of the securities and exchange. The Company may establish an Audit Committee and various other functional committees, whose organizational rules and exercise of powers and related matters shall be implemented after being approved by the Board of Directors. The Audit Committee shall be composed of all independent directors, and the establishment of the audit committee shall abolish the supervisors.</p>	Revised in accordance with the Key Points Governing the Establishment and Exercise of Powers of the Board of Directors of TPEX-Listed Companies issued by the Taipei Exchange.
31	<p>The Articles of Incorporation was established on January 8, 1993. The 1st amendment was on April 20, 1994. The 2nd amendment was on January 30, 2001. The 3rd amendment was on February 26, 2001. The 4th amendment was on December 7, 2001.</p>	<p>The Articles of Incorporation was established on January 8, 1993. The 1st amendment was on April 20, 1994. The 2nd amendment was on January 30, 2001. The 3rd amendment was on February 26, 2001. The 4th amendment was on December 7, 2001.</p>	Addition of amendment number and date

Article	Amended provision	Current provision	Explanation
	<p>The 5th amendment was on April 22, 2002.</p> <p>The 6th amendment was on October 31, 2002.</p> <p>The 7th amendment was on May 15, 2003.</p> <p>The 8th amendment was on November 3, 2003.</p> <p>The 9th amendment was on June 25, 2004.</p> <p>The 10th amendment was on June 25, 2004.</p> <p>The 11th amendment was on June 27, 2006.</p> <p>The 12th amendment was on October 23, 2006.</p> <p>The 13th amendment was on June 27, 2007.</p> <p>The 14th amendment was on June 26, 2008.</p> <p>The 15th amendment was on June 25, 2009.</p> <p>The 16th amendment was on June 24, 2010.</p> <p>The 17th amendment was on June 20, 2012.</p> <p>The 18th amendment was on June 11, 2013.</p> <p>The 19th amendment was on May 9, 2014.</p> <p>The 20th amendment was on June 9, 2015.</p> <p>The 21st amendment was on June 7, 2016.</p> <p>The 22nd amendment was on June 14, 2019.</p> <p>The 23rd amendment was on August 4, 2021.</p> <p>The 24th amendment was on June 8, 2022.</p> <p>The 25th amendment was on June 26, 2024.</p> <p>The 26th amendment was on June 17, 2025.</p> <p><b>The 27th amendment was on June 9, 2026.</b></p>	<p>The 5th amendment was on April 22, 2002.</p> <p>The 6th amendment was on October 31, 2002.</p> <p>The 7th amendment was on May 15, 2003.</p> <p>The 8th amendment was on November 3, 2003.</p> <p>The 9th amendment was on June 25, 2004.</p> <p>The 10th amendment was on June 25, 2004.</p> <p>The 11th amendment was on June 27, 2006.</p> <p>The 12th amendment was on October 23, 2006.</p> <p>The 13th amendment was on June 27, 2007.</p> <p>The 14th amendment was on June 26, 2008.</p> <p>The 15th amendment was on June 25, 2009.</p> <p>The 16th amendment was on June 24, 2010.</p> <p>The 17th amendment was on June 20, 2012.</p> <p>The 18th amendment was on June 11, 2013.</p> <p>The 19th amendment was on May 9, 2014.</p> <p>The 20th amendment was on June 9, 2015.</p> <p>The 21st amendment was on June 7, 2016.</p> <p>The 22nd amendment was on June 14, 2019.</p> <p>The 23rd amendment was on August 4, 2021.</p> <p>The 24th amendment was on June 8, 2022.</p> <p>The 25th amendment was on June 26, 2024.</p> <p>The 26th amendment was on June 17, 2025.</p>	

**【Attachment 6】**

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

Article	Amended provision	Current provision	Explanation
3	<p>(Paragraphs 1 through 3 omitted)</p> <p>The Company shall, thirty days before the date of an Annual Shareholders' Meeting or fifteen days before the date of a Special Shareholders' Meeting, electronically transmit the meeting notice, a proxy form, a description of issues pertaining to ratification matters, discussion matters, election or dismissal of directors, and other meeting agenda items, as well as the shareholders' meeting handbook and supplementary meeting materials, to the Market Observation Post System designated by the Financial Supervisory Commission.</p> <p>The Company shall have the Shareholders' Meeting handbook and supplementary materials prepared and made available for shareholders' inspection fifteen days prior to the Shareholders' Meeting, and have them displayed at the Company and the professional stock agency appointed by the Company.</p> <p>(Omitted below)</p>	<p>(Paragraphs 1 through 3 omitted)</p> <p>The Company shall, thirty days before the date of an Annual Shareholders' Meeting or fifteen days before the date of a Special Shareholders' Meeting, electronically transmit the meeting notice, a proxy form, a description of issues pertaining to ratification matters, discussion matters, election or dismissal of directors, and other meeting agenda items to the Market Observation Post System designated by the Financial Supervisory Commission.</p> <p><b><u>The Company shall, twenty-one days prior to the Annual Shareholders' Meeting or fifteen days prior to the Special Shareholders' Meeting, produce electronic files of the Shareholders' Meeting handbook and supplementary materials, and transmit them to the information reporting website designated by the Financial Supervisory Commission. However, if the Company's paid-in capital reaches NT\$10 billion or more at the end of the most recent fiscal year or if the shareholding ratio of foreign and Mainland Chinese investors recorded in the shareholders' register at the most recent annual Shareholders' Meeting reaches 30% or more, the Company shall complete the transmission of the aforementioned electronic files thirty days prior to the Annual Shareholders' Meeting.</u></b></p> <p>The Company shall have the Shareholders' Meeting handbook and supplementary materials prepared and made available for shareholders' inspection fifteen days prior to the Shareholders' Meeting, and have them displayed at the Company and the professional stock agency appointed by the Company, and distributed at the Shareholders' Meeting, the materials shall be distributed at the meeting venue.</p> <p>(Omitted below)</p>	<p>The provisions are revised to align with the amendment to Article 6 of the "Regulations Governing the Preparation and Use of Agenda Handbooks for Shareholders' Meetings of Public Companies" and with reference to foreign ballot inspector systems.</p>
13	<p>(Paragraphs 1 through 6 omitted)</p> <p>The person(s) to check and the person(s) to</p>	<p>(Paragraphs 1 through 4 omitted)</p> <p>The person(s) to check and the person(s) to</p>	<p>The provisions</p>

Article	Amended provision	Current provision	Explanation
	<p>record the ballots during a vote by casting ballots shall be appointed by the Chairperson. The person(s) checking the ballots shall be a shareholder(s).</p> <p><b><u>Where the shareholders' meeting has an agenda item for the election of directors and the number of candidates exceeds the number of seats to be filled, an agenda item for the dismissal of directors, or agenda items stipulated under Article 185 or Article 316 of the Company Act, Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act, or Article 24, Paragraph 2, Subparagraph 1 or Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, it is advisable for the Chairperson to designate an attorney, certified public accountant, or notary as ballot inspector. The person designated by the Chairperson pursuant to the preceding paragraph shall not be a person responsible for matters related to voting procedures, nor shall such person be a director, Managerial Officer, or employee of the company or its affiliated enterprises. The vote supervisor shall oversee the voting and vote-counting process and shall sign the election results tabulation sheet. If a vote supervisor is designated pursuant to paragraph 6, the minutes of the shareholders' meeting shall record the name and title of the vote supervisor. (The following items are renumbered sequentially)</u></b></p>	<p>record the ballots during a vote by casting ballots shall be appointed by the Chairperson. The person(s) checking the ballots shall be a shareholder(s). (Omitted below)</p>	<p>are revised to align with the amendment to Article 6 of the "Regulations Governing the Preparation and Use of Agenda Handbooks for Shareholders Meetings of Public Companies" and with reference to foreign ballot inspector systems.</p>

**【Attachment 7】**

**The Comparison Table of Amendments to the "Articles of Election for Directors"**

Article	Amended provision	Current provision	Explanation
9	<p>Prior to the election, the Chairman shall appoint several vote counters, and ballot examiners in the capacity as the shareholders to execute relevant tasks of each item. The ballot box shall be prepared by the Board, and be openly examined by the ballot examiners.</p> <p><b><u>If the number of director candidates exceeds the number of seats to be elected, it is advisable for the Chairperson to designate an attorney, certified public accountant, or notary public as the vote supervisor.</u></b></p>	<p>Prior to the election, the Chairman shall appoint several vote counters, and ballot examiners in the capacity as the shareholders to execute relevant tasks of each item. The ballot box shall be prepared by the Board, and be openly examined by the ballot examiners.</p>	<p>The provisions are revised to align with the amendment to Article 6 of the "Regulations Governing the Preparation and Use of Agenda Handbooks for Shareholders Meetings of Public Companies" and with reference to foreign ballot inspector systems.</p>
10	<p>Article removed</p>	<p>If the elector is a shareholder, the elector must fill in the name of the elected shareholder and the shareholder account number in the elected column on the ballot; if the elector is not a shareholder, the name and identification document number of the elected person should be filled in. However, when the government or a legal entity shareholder is the elected person, the name column of the elected person on the ballot should be filled with the name of that government or legal entity, and the name and representative name of that government or legal entity may also be filled in; if there are multiple representatives, the names of the representatives should be added separately.</p>	<p>The Company has already adopted the nomination system and has added Article 11; therefore, this provision is deleted.</p>
	<p>The article numbers of the following provisions are renumbered sequentially</p>	<p>The article numbers of the following provisions are renumbered sequentially</p>	

## 【Appendix 1】

### GOOD WAY TECHNOLOGY CO. LTD.

#### Rules and Procedures of Shareholders' Meeting

Amendment Date: June 26, 2024

- Article 1 : To establish a sound corporate governance system for Shareholders' Meeting, enhance the supervisory function, and strengthen the management mechanism of the Company, these rules are formulated in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, for compliance purposes.
- Article 2 : The rules of procedure for the Shareholders' Meeting of the Company shall be governed by these Regulations, unless otherwise provided by laws or the Articles of Incorporation.
- Article 3 : Unless otherwise provided by law, the Shareholders' Meeting of the Company shall be convened by the Board of Directors.

The Company convened a video conference shareholders' meeting. Unless otherwise provided in the regulations governing the handling of stock affairs by public companies, it should be specified in the articles of incorporation and resolved by the Board of Directors. Additionally, the video shareholders' meeting should be held with the resolution approved by more than two-thirds of the attending directors and a majority of the attending directors.

Any changes to the method of convening the Shareholders' Meeting of the Company shall be resolved by the Board of Directors, and made no later than the date of meeting notice announcement.

The Company shall, thirty days before the date of an Annual Shareholders' Meeting or fifteen days before the date of a Special Shareholders' Meeting, electronically transmit the meeting notice, a proxy form, a description of issues pertaining to ratification matters, discussion matters, election or dismissal of directors, and other meeting agenda items to the Market Observation Post System designated by the Financial Supervisory Commission.

The Company shall, twenty-one days prior to the Annual Shareholders' Meeting or fifteen days prior to the Special Shareholders' Meeting, produce electronic files of the Shareholders' Meeting handbook and supplementary materials, and transmit them to the information reporting website designated by the Financial Supervisory Commission. However, if the Company's paid-in capital reaches NT\$10 billion or more at the end of the most recent fiscal year or if the shareholding ratio of foreign and Mainland Chinese investors recorded in the shareholders' register at the most recent annual Shareholders' Meeting reaches 30% or more, the Company shall complete the transmission of the aforementioned electronic files thirty days prior to the Annual Shareholders' Meeting.

The Company shall have the Shareholders' Meeting handbook and supplementary materials prepared and made available for shareholders' inspection fifteen days prior to the Shareholders' Meeting, and have them displayed at the Company and the professional stock agency appointed by the Company, and distributed at the Shareholders' Meeting.

The Shareholders' Meeting handbook and supplementary materials mentioned in the preceding paragraph shall be provided to shareholders for reference at the Shareholders' Meeting in the following manner:

1. If the Company convenes a physical Shareholders' Meeting, the materials shall be distributed at the meeting venue.
2. If the Company convenes a video-assisted Shareholders' Meeting, the materials shall be distributed at the meeting venue and transmitted electronically to the video conference platform.
3. If the Company convenes a video Shareholders' Meeting, the materials shall be transmitted electronically to the video conference platform.

Notices and announcements shall specify the meeting agenda; for those who agree, electronic means may be used.

Matters relating to the election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public offering, directors' competition with the Company, transfer of earnings to capital increase, transfer of capital reserve to capital increase, dissolution, merger, demerger, or matters under Article 185, Paragraph 1 of the Company Act, Article 26-1 or 43-6 of the Securities and Exchange Act, or Articles 56-1 or 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and explained in the meeting agenda, and shall not be proposed as extemporary motions.

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

Shareholders who own more than 1% of the Company's total issued shares may propose in writing one item to be included in the agenda of the Annual Shareholders' Meeting. Each shareholder may propose only one agenda item; additional items will not be accepted. If one of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act applies to a proposal made by a shareholder, the Board of Directors may choose not to include it as an agenda item. Shareholders may propose suggestions to urge the Company to promote public interests or fulfill its social responsibilities. The procedure should follow Article 172-1 of the Company Act, and be limited to one proposal. If there are more than one proposal, none of them will be included in the agenda.

The Company shall, before the book closure date prior to the date of convening the Annual Shareholders' Meeting, announce the submission of proposals by shareholders, the method of submission in writing or electronically, the place of

submission and the acceptance period. The acceptance period shall not be less than ten days.

Proposals submitted by shareholders shall be limited to 300 words. Those exceeding 300 words shall not be included in the agenda. Shareholders submitting proposals shall attend the Annual shareholders' meeting in person or by proxy and participate in the discussion of the proposal.

Prior to the date of issuance of the notice of the Shareholders' Meeting, the Company shall inform the proposing shareholder of the results of handling the proposal, and shall list in the meeting notice the proposals conforming to the requirements set out in this Article. For shareholder proposals that are not included in the agenda, the Board of Directors should explain the reasons for not including them at the Shareholders' Meeting.

Article 4: At each Shareholders' Meeting, shareholders must present the proxy form issued by the Company, indicating the scope of authorization and the proxy, to attend the Shareholders' Meeting.

Each shareholder may appoint one proxy by issuing a proxy form, which must arrive at the Company at least five days before the Shareholders' Meeting. In the event that multiple proxy forms are issued by the same shareholder, the proxy form submitted first shall prevail. However, this shall not apply to declarations to revoke the previous proxy.

After the proxy form is delivered to the Company, if a shareholder wishes to attend the Shareholders' Meeting in person or to exercise voting rights in writing or by electronic means, the shareholder shall notify the Company in writing to revoke the proxy appointment no later than two days prior to the date of the Shareholders' Meeting; if the revocation is made after the deadline, the voting rights exercised 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 cancellation shall be submitted to the Company at least two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5: Shareholder Meeting Location:

1. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend.
2. The Company shall state the location of the physical Shareholders' Meeting and the video conference platform used for the video-assisted portion of the meeting when convening a video-assisted Shareholders' Meeting.

3. The Company shall not convene a physical Shareholders' Meeting, but only a video Shareholders' Meeting. In this case, the video conference platform used by the Company should be specified.

The meeting start time should not be earlier than 9 a.m. or later than 3 p.m., and the location and time of the meeting should take into full consideration the opinions of independent directors.

When convening a video Shareholders' Meeting, the Company is not subject to the restrictions on the meeting venue mentioned in the preceding paragraph.

**Article 6:** The Company shall specify in its Shareholders' Meeting notices the time and place that attendance registrations for shareholders, solicitors, and proxies (collectively: "shareholders") will be accepted, as well as any other matters for attention.

The registration time for the shareholders in the preceding paragraph shall be handled at least thirty minutes before the start of the meeting; the registration desk shall be clearly marked and staffed with sufficient and qualified personnel; for video-conferenced Shareholders' Meeting, registration shall be accepted on the video-conferencing platform thirty minutes before the start of the meeting, and shareholders who have completed registration shall be deemed to have attended the Shareholders' Meeting in person.

Shareholders should attend the Shareholders' Meeting with attendance certificates, attendance sign-in cards, or other attendance credentials. The Company shall not arbitrarily require shareholders to provide additional supporting documents as proof of attendance. If soliciting proxy forms, the solicitor should also carry identification documents for verification purposes.

The Company shall have an attendance book for attending shareholders to sign in, or the attending shareholders shall submit a sign-in card in lieu of signing in.

The Company shall deliver the agenda handbook, annual report, attendance certificate, speech slip, ballot, and other meeting materials to the shareholders attending the Shareholders' Meeting; for the election of directors, the election ballots shall be attached as well.

When the government or a legal entity is a shareholder, the representative attending the Shareholders' Meeting is not limited to one person. When a legal person is entrusted to attend a Shareholders' Meeting, only one person may be appointed to represent and attend.

In the event of a virtual Shareholders' Meeting, shareholders who intend to attend the meeting via video conference shall register with the Company two days before the meeting date.

In the event of a virtual Shareholders' Meeting, the Company shall upload the manual for Shareholders' Meeting, annual report, and other meeting materials to the virtual meeting platform at least thirty 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 following particulars in the Shareholders' Meeting notice:

1. Information detailing how shareholders may attend the virtual meeting and exercise their rights.
2. An outline of the actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:
  - (1) Specifying to what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - (2) Stating that any shareholders not having registered to attend the affected virtual Shareholders' Meeting shall not attend the postponed or resumed session.
  - (3) Stating that, in the case of a hybrid Shareholders' Meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual Shareholders' Meeting online, meets the minimum legal requirement for a Shareholders' Meeting, then the Shareholders' Meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by the shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed to have abstained from voting on all proposals present on the meeting agenda of that Shareholders' Meeting.
  - (4) Stating the actions to be taken if the outcomes of all proposals have been announced and an extempore motion has not been carried out.
3. Information, when convening a virtual-only Shareholders' Meeting, regarding the appropriate alternative measures available to shareholders facing difficulties in attending the virtual Shareholders' Meeting. Except for the circumstances stipulated in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with video conferencing facilities and necessary assistance, and specify the period during which shareholders may apply to the Company and other relevant matters to be noted.

Article 7: The Shareholders' Meeting shall be convened by the Board of Directors, with the Chairman acting as the Chairperson. If the Chairman is on leave or unable to perform his duties for any reason, the Vice Chairman shall act on his behalf if a Vice Chairman has been appointed. If there is no Vice Chairman appointed, or if the Vice Chairman is also on leave or unable to perform his duties for any reason, the Chairman shall designate a director to act on his behalf. If the meeting is convened by an authorized party other than the Board of Directors, the meeting shall be chaired by the authorized convener.

If the shareholders' meeting is convened by a person with convening rights other than the Board of Directors, the Chairperson shall be the person with convening rights. If there are two or more persons with convening rights, one of them shall be elected as the chairperson.

Shareholders' Meetings that are convened by the Board of Directors should be chaired by the Chairperson in person and attended by more than half of the board members and at least one member of each functional committee. The attendance shall be recorded in the meeting minutes.

The Company shall appoint its designated lawyers, accountants or relevant personnel to attend the Shareholders' Meeting.

**Article 8:** The Company, beginning from the time it accepts shareholder attendance registrations, shall record on uninterrupted audio and video tape the entire registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recording materials in the preceding paragraph shall be retained for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Where a Shareholders' Meeting is held via video conference, 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 and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

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

**Article 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, and by the shares checked-in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or through electronic means.

The Chairperson shall announce the commencement of the meeting at the scheduled time of the meeting and announce relevant information such as the number of non-voting shares and total shares in attendance.

However, if the number of shares represented by the shareholders present does not constitute a majority of the total number of issued shares, the Chairperson may announce a postponement of the meeting. The postponements shall be limited to no more than twice and the total time accumulated in the postponement(s) shall not exceed one hour. If after two such postponements

the numbers of shares represented by the attending shareholders has not yet constituted more than one-third of all issued and outstanding shares, the Chairperson shall announce the adjournment of the meeting. 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.

If before the conclusion of the meeting, the number of shares represented by the attending shareholders reaches a majority of the total number of issued shares, the Chairperson may re-submit the tentative resolution adopted to the Shareholders' Meeting for a vote pursuant to Article 174 of the Company Act.

**Article 10:** If the Shareholders' Meeting is convened by the Board of Directors, the Board of Directors shall determine the meeting proceedings. Votes shall be cast on each separate proposal in the agenda, including extempore motions and amendments to the original proposals set out in the agenda. The proceedings shall not be changed unless resolved in the Shareholders' Meeting.

The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the meeting, the Chairperson may not announce adjournment of the meeting earlier unless the agenda (including extempore motions) under the preceding two paragraphs are concluded. If the Chairperson announces the adjournment of the meeting in violation of the Rules, other members of the Board shall promptly assist the attending shareholders to elect, by a majority of votes represented by attending shareholders in the meeting, another person to serve as Chairperson and continue the meeting in accordance with due procedures.

The Chairperson shall allow adequate time to explain and discuss each agenda item, amendment, or extempore motion proposed in the meeting. The Chairperson may conclude the discussion as he/she sees fit, submit the proposals to vote for resolution, and schedule sufficient time for voting

**Article 10:** When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the Chairperson.

If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.

Each shareholder shall speak no more than twice and shall speak for no more than five minutes each time unless otherwise agreed by the Chairperson. The Chairperson may stop shareholders' speeches if the speeches are in violation of the Rules or if the shareholders speak outside the scope of the agenda item under discussion.

No shareholder shall interrupt the speech of another shareholder unless agreed by the Chairperson and the speaking shareholder. Any violators shall be prevented from speaking by the Chairperson.

If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.

After the speech of a shareholder, the Chairperson may respond himself/herself or appoint an appropriate person to respond.

Where a virtual shareholders' meeting via video conference is convened, shareholders attending the meeting may raise questions in writing at the platform from the moment the Chairperson declares the meeting open until the Chairperson 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.

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

**Article 12:** The count of votes in a Shareholders' Meeting is based on the number of shares represented at the meeting.

Resolutions of the Shareholders' Meeting shall not include the number of shares without voting rights in the total number of issued shares.

If a shareholder has a personal interest in a matter under consideration at the meeting that may conflict with the interests of the Company, the shareholder shall not participate in the vote, and shall not exercise the voting rights as a proxy for other shareholders.

The abstaining shareholder shall be excluded from the total voting rights represented in the meeting.

A person who is a proxy of two or more shareholders shall cast a vote with a maximum of 3% of the total number of voting shares, and the excess voting shares, if any, shall be declared invalid. The restriction does not apply to trust business or regulator approved stock agencies.

Article 13: Each shareholder has one vote per share; however, this does not apply to those with restricted or no voting rights.

When the Company convenes a Shareholders' Meeting, it shall allow the exercise of voting rights by electronic means and may also allow the exercise of voting rights in writing; the method of exercising voting rights in writing or by electronic means shall be specified in the notice of the Shareholders' Meeting. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, regarding the provisional motions and amendments to the original proposals at the Shareholders' Meeting, they are considered as abstentions. Therefore, the Company should avoid putting forward extempore motions and amendments to the original proposals.

Unless otherwise specified in the Company Law or the Company's Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the attending shareholders. This will be followed by a poll of the shareholders. After the conclusion of the meeting, on the same day on which it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into MOPS.

In cases where there are several amendments or alternative resolutions to a certain agenda item, the Chairperson shall determine the order in which voting takes place on the new and original proposals. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the Chairperson. The person(s) checking the ballots shall be a shareholder(s).

The vote counting or election of proposals at the shareholders' meeting shall be conducted in an open area of the meeting venue, and the voting results, including the tallied voting rights, shall be announced at the meeting upon completion of the counting, and a record shall be made.

The Company held a video conference for the Shareholders' Meeting. Shareholders participating via video conference should vote on each proposal and election proposal through the video conferencing platform after the Chairperson declares the meeting open. They should complete voting before the chairman announces the end of voting, otherwise it will be deemed as abstention.

When a Shareholders' Meeting is convened via video conference, a one-time vote counting should be conducted after the Chairperson announces the end of voting, and the results of the resolutions and elections should be declared.

When the Company convenes a hybrid Shareholders' Meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 of this regulation decide to attend the physical Shareholders' Meeting in person, they shall revoke their registration two days before the Shareholders' Meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the Shareholders' Meeting online.

When shareholders exercise voting rights by writing or electronic transmission, unless they have withdrawn the declaration of intent and attended the shareholders' meeting via video conference, except for extempore 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: When the Shareholders' Meeting elects directors, it shall follow the relevant election regulations established by the Company, and shall announce the results of the election on the spot, including the list of directors elected and their number of votes received, as well as the list of unelected directors and their number of votes received.

All ballots used in the election shall be sealed and signed by the ballot examiners, and shall be kept properly for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Article 15: Resolutions adopted at a Shareholders' Meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the Chairperson and distributed to all shareholders within twenty days after the meeting.

The distribution of the minutes of the preceding meeting may be made by the Company by posting on the Market Observation Post System.

The minutes of meeting shall be recorded accurately in accordance with the year, month, date, venue, Chairperson's name, resolution method, proceedings, and voting results (including the number of votes counted). If directors are elected, the number of votes received by each candidate shall be disclosed. It shall be permanently preserved during the existence of the Company.

When the shareholders' meeting is convened by video conference, in addition to the items that should be recorded in accordance with the preceding paragraph, the meeting minutes should also record the start and end time of the shareholders' meeting, the method of convening the meeting, the name of the Chairperson and recorder, as well as the handling methods and situations when the video conference platform or participation by video encounters obstacles due to natural disasters, accidents, or other force majeure events.

In addition to complying with the regulations set forth in the preceding paragraph when convening a video Shareholders' Meeting, the Company shall also record in the meeting minutes any alternative measures provided for shareholders who have difficulty participating in the Shareholders' Meeting via video.

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 it shall make an express disclosure of the same at the place of the Shareholders' Meeting. In the event of a virtual Shareholders' Meeting, the Company shall upload the meeting materials to the virtual meeting platform at least 30 minutes before the meeting's start and shall keep this information disclosed until the end of the meeting.

The Company convened a video conference for a Shareholders' Meeting. When the meeting is announced, the total number of shares held by attending shareholders should be disclosed on the video conferencing platform. If there is another count of the total number of shares and voting rights of the attending shareholders during the meeting, it shall be the same.

Within the regulated deadline, the Company shall post onto MOPS all resolutions that are classified as material information as defined by the laws and regulations published by the TPEX.

Article 17: The Chairperson may instruct the disciplinary officers or the security staff to help maintain order in the meeting.

The shareholder making oral presentation at the meeting shall use the equipment provided by the Company, or the Chairperson may stop the presentation.

The Chairperson may instruct disciplinary officers or security staff to remove shareholders who violate the meeting rules or who refuse to obey the instructions given by the chairperson.

Article 18: During the meeting, the Chairperson may, at his or her discretion, set time for recess. In case of incident of force majeure, the Chairperson may decide to temporarily suspend the meeting and announce, depending on the situation, when the meeting will resume.

Before the agenda set forth in the shareholders' meeting (including extempore motions) are concluded, if the meeting place cannot continue to be used for the meeting, then, by resolution of the shareholders, another place may be sought to resume the meeting.

Shareholders may resolve to postpone the meeting and to reconvene it within the next five days, according to Article 182 of the Company Act.

Article 19: In the event of a virtual Shareholders' Meeting, the Company shall disclose real-time results of votes and election of various proposals immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue for at least fifteen minutes after the Chairperson has announced the meeting adjourned.

Article 20: When the Company convenes a video Shareholders' Meeting, the Chairperson and recorder shall be present at the same location in Taiwan, and the Chairperson shall announce the address of that location at the start of the meeting.

Article 21: When a Shareholders' Meeting is convened by video conference, the Company may provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before and during the meeting to assist in resolving technical communication problems.

When a Shareholders' Meeting is convened via video conference, the Chairperson shall announce, in addition to the circumstances in which no postponement or continuation of the meeting is required as stipulated in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, that before the Chairperson announces the adjournment of the meeting, if a natural disaster, an incident, or other force majeure event renders the video conference platform or participation via video conference interrupted for more than 30 consecutive minutes, the meeting shall be postponed or continued within 5 days, without being subject to the provisions of Article 182 of the Company Act.

If the previous meeting is postponed or continued, shareholders who did not register to participate in the original Shareholders' Meeting via video conferencing will not be allowed to participate in the postponed or continued meeting.

According to the second paragraph, if a meeting is postponed or continued, shareholders who have registered to attend the original Shareholders' Meeting via video conference and completed check-in, but do not participate in the postponed or continued meeting, their attendance shares, exercised voting rights, and elected rights at the original Shareholders' Meeting shall be included in the total number of shares, voting rights, and elected rights of the shareholders attending the postponed or continued meeting.

When postponing or continuing a Shareholders' Meeting according to the second paragraph, for proposals that have already completed voting, counting, and announcement of voting results or the list of elected directors and supervisors, there is no need for further discussion and resolution.

If a video-assisted Shareholders' Meeting is held by the Company and the video conference cannot be continued due to the second circumstance, if the number of attending shareholders after deducting those attending via video still meets the legal quorum for the meeting, the Shareholders' Meeting shall continue without the need to postpone or reconvene the meeting in accordance with the second paragraph.

If the circumstances mentioned in the preceding paragraph occur, the shareholders participating in the Shareholders' Meeting via video conference shall be counted towards the total number of shares in attendance, but shall be deemed to have abstained from voting on all proposals for that Shareholders' Meeting.

If the Company postpones or continues the meeting in accordance with the provisions of the second paragraph, it shall follow the provisions of Article 44-20, Paragraph 7 of the Regulations Governing Handling of Stock Affairs for Public Companies, and conduct relevant preparatory work in accordance with the original date of Shareholders' Meeting and the relevant provisions

According to Article 12 (latter part), Article 13, Paragraph 3 of the Regulations Governing the Use of Proxy Forms by Public Companies for Attendance at Shareholders' Meetings, 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 date of the postponed or resumed Shareholders' Meeting in accordance with Paragraph 2.

Article 22: These Rules shall be effective from the date they are approved by the Shareholders' Meeting. The same shall apply in case of amendments.

**【Appendix 2】**

**Good Way Technology Co., Ltd.**

**Articles of Incorporation**

Chapter 1 General Provisions

- Article 1: This company is organized in accordance with the Company Act and relevant laws and regulations, and is named 東碩資訊股份有限公司 in Chinese. (English name: Good Way Technology Co., Ltd.).
- Article 2: The scope of the Company's business is as follows:
1. F401010 International Trade
  2. I501010 Product Designing.
  3. CB01020 Affairs Machine Manufacturing.
  4. F113050 Wholesale of Computers and Clerical Machinery Equipment.
  5. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.
  6. F113020 Wholesale of Electrical Appliances.
  7. I301010 Information Software Services.
  8. CC01060 Wired Communication Mechanical Equipment Manufacturing.
  9. CC01070 Wireless Communication Mechanical Equipment Manufacturing.
  10. CC01080 Electronics Components Manufacturing.
  11. CC01110 Computer and Peripheral Equipment Manufacturing
  12. F401021 Telecommunications Controlled Radio Frequency Equipment Input Industry.
  13. CC01020 Electric Wires and Cables Manufacturing.
  14. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing.
  15. CC01100 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing.
  16. I301020 Data Processing Services.
  17. I301030 Electronic Information Supply Services.
  18. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company establishes its headquarters in New Taipei City, and when necessary, upon resolution of the Board of Directors and approval of the competent authority, it may establish branch offices at home and abroad.

Article 4: The Company may provide endorsements and guarantees to others due to business and investment relationships.

Article 5: The Company may make external investments as necessary for its business operations, and upon resolution of the Board of Directors, it may become a limited liability shareholder of another company, and the total amount of investment shall not be subject to the investment limit stipulated in Article 13 of the Company Act.

Article 5-1: The Company may issue employee stock option certificates at a price lower than the actual average buyback price of the shares transferred to employees, or issue employee stock option certificates at a subscription price lower than the closing price (net value per share) on the issuance date, provided that the attendance of shareholders representing more than half of the total issued shares, and the consent of more than two-thirds of the voting rights of the attending shareholders shall be obtained, and the issuance may be reported and handled in batches within one year from the date of the Shareholders' Meeting resolution.

Article 5-2: The Company may transfer the treasury shares bought back at a price lower than the actual average buyback price of the shares to its employees, subject to compliance with relevant laws and regulations and the consent of the Shareholders' Meeting.

Article 5-3: The transferees of the treasury shares bought back by the Company in accordance with the Company Act include employees of its direct or indirect subsidiaries in which the Company holds 50% or more of the shares.

The grantees of the employee stock option certificates issued by the Company include employees of its direct or indirect subsidiaries in which the Company holds 50% or more of the shares.

The employees entitled to subscribe for new shares issued by the Company include employees of its direct or indirect subsidiaries in which the Company holds 50% or more of the shares.

The grantees of the restricted stock awards issued by the Company include employees of its direct or indirect subsidiaries in which the Company holds 50% or more of the shares.

Article 6: (Deleted)

## Chapter 2 Shares

Article 7: The total capital of the Company is set at NT\$12 billion, divided into 1.2 billion shares, all of which are common shares with a par value of NT\$10 per share. The Board of Directors is authorized to issue the unissued shares in installments. Within the aforementioned capital amount, NT\$500 million is reserved for the issuance of employee stock option certificates, totaling 50 million shares with a par value of NT\$10 per share, which may be issued in installments upon resolution of the Board of Directors.

Article 8: The Company's shares shall be issued in registered form, signed or sealed by at least three directors, numbered, and issued after being certified by the competent authority or the approved issuance registration institution.

After the Company's shares are publicly issued, the new shares issued in accordance with the preceding paragraph shall be handled by a centralized securities depository institution for the safekeeping or registration of shares without printing physical share certificates, or the Company may consolidate and issue shares in larger denominations upon request by the centralized securities depository institution.

Article 9: The transfer of share ownership shall not be recorded within 60 days prior to the Annual Shareholders' Meeting, 30 days prior to a Special Shareholders' Meeting, or 5 days prior to the record date for distribution of dividends, bonuses, or other benefits.

Article 10: The Company's shareholder services shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent authority.

## Chapter 3 Shareholders' Meetings

Article 11: Shareholders' meetings are divided into two types: Annual shareholders' meetings and Special shareholders' meetings. Annual meetings are convened once a year, within six months after the end of each fiscal year. Special meetings are convened as necessary in accordance with relevant laws and regulations.

Shareholders' meetings may be convened in the form of physical meetings, video-assisted meetings, or video meetings, as resolved by the Board of Directors, and shall be conducted in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent authority.

- Article 12: If a shareholder is unable to attend a Shareholders' Meeting in person, they may issue a proxy form printed by the Company, indicating the scope of authorization, to appoint a proxy to attend on their behalf. The procedures for shareholders to appoint proxies to attend meetings shall be governed by the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies issued by the competent authority, in addition to the provisions of Article 177 of the Company Act.
- Article 13: Each share of the Company's shareholders has one voting right, except in the circumstances specified in Article 157, Paragraph 1, Item 3 of the Company Act, or where voting rights are restricted as provided in Article 179 of the Company Act.
- Article 14: Unless otherwise provided by relevant laws and regulations, resolutions at shareholders' meetings shall be adopted by a majority vote of the shareholders present, who represent more than half of the total number of issued shares.
- Article 14-1: If the Company intends to revoke its public offering of shares, it must obtain a resolution from the Shareholders' Meeting.
- Article 15: The Shareholders' Meeting shall be convened by the Board of Directors, with the Chairman acting as the Chairperson. If the Chairman is on leave or unable to perform his duties for any reason, the Vice Chairman shall act on his behalf if a Vice Chairman has been appointed. If there is no Vice Chairman appointed, or if the Vice Chairman is also on leave or unable to perform his duties for any reason, the Chairman shall designate a director to act on his behalf. If the meeting is convened by an authorized party other than the Board of Directors, the meeting shall be chaired by the authorized convener. If there are two or more conveners, one of them shall be elected to chair the meeting.
- Article 16: Resolutions adopted at a Shareholders' Meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the Chairperson and distributed to all shareholders within twenty days after the meeting.

The distribution of the first agenda item: As a publicly issued company, this company may distribute it by way of public announcement.

#### Chapter 4 Directors and Audit Committee

- Article 17: This company shall have five to eleven directors, who shall be persons with legal capacity and elected by the Shareholders' Meeting for a term of three years, and may be re-elected for consecutive terms. When the term of office expires and a new election has not been held, the term may be extended until the newly elected directors take office. After the Company has publicly issued shares, the total shareholding ratio of all directors shall comply with the regulations of the securities regulatory authority. The Company may purchase liability insurance for directors within the scope of their duties and responsibilities during their term of office in accordance with the law.

Article 17-1: Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Law. The nomination of directors and related announcement shall comply with the relevant regulations of the Company Law and the Securities and Exchange Law. Independent directors and non-independent directors should be elected together, with the respective number of elected seats calculated separately. In compliance with Article 14-2 of the Securities and Exchange Act, the number of independent directors on the Company's Board of Directors shall not be less than 3, and not less than one-fifth of the total number of directors. The consecutive term of independent directors should not exceed three terms. With respect to professional qualifications, shareholdings, restrictions on holding concurrent posts, nomination, election/appointment and other compliance-related requirements for independent directors, the Company shall follow the relevant laws and regulations announced by the competent authority in charge of the securities and exchange.

The Company may establish an Audit Committee and various other functional committees, whose organizational rules and exercise of powers and related matters shall be implemented after being approved by the Board of Directors.

The Audit Committee shall be composed of all independent directors, and the establishment of the audit committee shall abolish the supervisors.

Article 17-2: The election of directors of the Company shall adopt the candidate nomination system with cumulative voting. Each share shall have voting rights equal to the number of directors to be elected, which may be concentrated on one candidate or distributed among several candidates. Those who receive the highest number of votes shall be elected as directors. If it is necessary to amend this method, in addition to complying with Article 172 of the Company Act and other regulations, the main content shall be listed and explained in the meeting agenda.

Article 17-3: The Board of Directors shall convene a meeting once every quarter, and the meeting agenda shall be stated in the notice given to all directors seven days in advance. However, a meeting may be called at any time in case of emergency. The notice of the board meeting may be given by fax, email, or other means.

Article 18: (Deleted)

Article 19: The directors shall organize a Board of Directors, and more than two-thirds of the directors shall be present, and more than half of the directors present shall agree to elect a Chairman from among themselves to represent the Company externally. To meet the Company's business development needs, a Vice Chairman shall also be elected. If the Chairman takes leave or is unable to exercise their duties for any reason, the Vice Chairman shall act on their behalf. If the Vice Chairman is also unable to exercise their duties, a proxy shall be appointed in accordance with Article 208 of the Company Act.

Article 20: Except as otherwise provided by the Company Act, a board meeting shall require the attendance of more than half of the directors, and resolutions shall be passed with the approval of more than half of the attending directors. If a director is unable to attend for any reason, they may issue a power of attorney stating the scope of authorization for the meeting agenda and appoint another director as their proxy, but limited to one person being appointed by one person. If the meeting is held via video conference, directors participating via video conference shall be deemed as attending in person.

Article 21: If a director of the Company concurrently holds another position in the Company, the compensation for their Company position shall be determined by the Board of Directors as authorized by the Shareholders' Meeting and in accordance with the Company's internal management regulations.

Article 22: When the directors execute the Company's business, the Company may pay compensation regardless of the Company's profits or losses. The compensation shall be determined by the Board of Directors based on the degree of participation in the Company's operations and the value of their contributions, and with reference to the average salary level in the same industry, not exceeding the highest salary level stipulated in the Company's salary regulations. If the Company makes a profit, additional compensation shall be distributed in accordance with Article 26 of the Company's Articles of Incorporation.

#### Chapter 5 Managerial Officer

Article 23: The Company may appoint Managerial Officers, and their appointment, discharge and compensation shall be handled in accordance with Article 29 of the Company Act.

Article 24: (Deleted)

#### Chapter 6 Accounting

Article 25: At the end of each fiscal year, the Board of Directors shall prepare the following statements and books, submit them to the Audit Committee for auditing thirty days prior to the Annual Meeting of Shareholders, and request for acknowledgment at the Annual Shareholders' Meeting.

1. Business Report
2. Financial statements
3. Proposals for distribution of earnings or make-up of deficit.

Article 26: To motivate employees and the management team, if there is still surplus after making up losses from the profit before tax for the current year, after deducting employee compensation and director compensation, the Company shall distribute no less than 5% as employee compensation (25% as non-executive employees compensation) and no more than 5% as director compensation. Employee compensation (including non-executive employees) may be in the form of shares or cash, and director compensation shall be in cash. The distribution shall be approved by a resolution adopted by a majority vote of the directors present at a board meeting attended by two-thirds or more of the total number of directors. The distribution of employee compensation (including non-executive employees) shall also be reported at the Shareholders' Meeting. The distribution of employee compensation (including non-executive employees) shall include employees of the Company's directly or indirectly held subsidiaries with more than 50% ownership.

Non-executive employees refer to those who are not managerial officers and whose salary levels are below a certain amount, and the level must not be lower than the salary level of non-executive employees as defined in the Regulations Governing Additional Deduction of Salary Expenses for Small and Medium Enterprises' Employee Pay Raises.

Article 26-1: If the Company has surplus earnings in its annual final accounts, it shall distribute them in the following order:

1. Pay applicable taxes.
2. Make up for losses.
3. Set aside 10% as the statutory surplus reserve, unless the statutory surplus reserve has already reached the total capital of the Company.
4. Provide or reverse the special surplus reserve as required by relevant laws and regulations.
5. If there is still surplus profit, it shall be combined with the undistributed earnings from the beginning of the period as the accumulated distributable earnings for shareholders. The Board of Directors shall propose a profit distribution plan and submit it to the Shareholders' Meeting for resolution and distribution.

For the distribution of dividends to shareholders or the distribution of all or part of the statutory surplus reserve and capital reserve in cash as required by laws and regulations mentioned in the preceding paragraph, the Board of Directors is authorized to make a resolution with the attendance of more than two-thirds of the directors and the approval of more than half of the attending directors, and report to the Shareholders' Meeting.

Article 27: The Company shall take into account the Company's operating environment, growth stage, future capital needs, and long-term financial planning, as well as satisfy shareholders' needs for cash inflow. The Company may distribute dividends from the distributable earnings referred to in Article 26 depending on future operating conditions. Shareholder dividends shall be 10% to 100% of the accumulated distributable earnings, with cash dividends ranging from 10% to 100% of the total shareholder dividends and stock dividends ranging from 0% to 90% of the total shareholder dividends.

#### Chapter 7 Addendum

Article 28: (Deleted)

Article 29: Matters not covered in these Articles of Incorporation shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.

Article 30: (Deleted)

Article 31: The Articles of Incorporation was established on January 8, 1993.

The 1st amendment was on April 20, 1994.

The 2nd amendment was on January 30, 2001.

The 3rd amendment was on February 26, 2001.

The 4th amendment was on December 7, 2001.

The 5th amendment was on April 22, 2002.

The 6th amendment was on October 31, 2002.

The 7th amendment was on May 15, 2003.

The 8th amendment was on November 3, 2003.

The 9th amendment was on June 25, 2004.

The 10th amendment was on June 25, 2004.

The 11th amendment was on June 27, 2006.

The 12th amendment was on October 23, 2006.

The 13th amendment was on June 27, 2007.

The 14th amendment was on June 26, 2008.

The 15th amendment was on June 25, 2009.

The 16th amendment was on June 24, 2010.

The 17th amendment was on June 20, 2012.

The 18th amendment was on June 11, 2013.

The 19th amendment was on May 9, 2014.

The 20th amendment was on June 9, 2015.

The 21st amendment was on June 7, 2016.

The 22nd amendment was on June 14, 2019.

The 23rd amendment was on August 4, 2021.

The 24th amendment was on June 8, 2022.

The 25th amendment was on June 26, 2024.

The 26th amendment was on June 17, 2025.

GOOD WAY TECHNOLOGY CO. LTD.

Chairman: Tsao, Ssu-Cheng

**【Appendix 3】**

**The Impact of Stock dividend Issuance on Business Performance, EPS, and Shareholder Return Rate**

Item	Year	2025 (Estimated)	
Beginning paid-in capital (NT\$)		611,767,890	
2025 Allocation of Stock Dividends and Cash Dividends	Cash Dividends Per Share (NT\$)	-	
	Shares issued for capital increase from earnings (shares)	-	
	Shares issued for capital increase from capital surplus (shares)	-	
Changes in operating performance	Operating Income	Not applicable (Note 1)	
	Increase (decrease) in operating profit compared to the same period last year		
	Net income after tax		
	Increase (decrease) in net income after tax compared to the same period last year		
	Dividend per share		
	Increase (decrease) in earnings per share compared to the same period last year		
Average Annual Return on Investment (Reciprocal of Average Annual P/E Ratio)			
Pro forma earnings per share and price-earnings ratio	If all capital increase from retained earnings is replaced by cash dividend distribution	Pro forma earnings per share	Not applicable (Note 1)
		Pro forma annual average return on investment	
	If Capital Surplus and Earnings had not been Transferred to Capital Increase	Pro forma earnings per share	
		Pro forma annual average return on investment	
	If no capital increase from capital surplus and capital increase from retained earnings is replaced by cash dividend distribution	Pro forma earnings per share	
		Pro forma annual average return on investment	

Note1: In accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company does not have publicly disclosed financial forecast information for the year 2025, and therefore there is no estimated data for the year 2025.

**【Appendix 4】****GOOD WAY TECHNOLOGY CO. LTD.****Table of Shareholding Status of All Directors**

The minimum number of shares that all directors of the Company should hold, as well as the individual and total shareholdings of all directors recorded in the shareholder register as of the record date for this Annual Meeting:

Book Closure  
Date: 2026/04/11

Title	Name	Date Appointed	Number of Shares Held on Record	
			Shares	Shareholding Ratio
Chairman	Tsao, Ssu-Cheng	2024.6.26	6,513,585	10.65%
Director	Hsia, Hsueh-Li	2024.6.26	3,098,852	5.07%
Director	Hsu, Tzu-Fu	2024.6.26	4,945,319	8.08%
Director	Chen, Chin-Yin	2024.6.26	-	-
Director	Hsu, Li-Hsiang	2024.6.26	663,691	1.09%
Director	Li, Shu-Hua	2024.6.26	-	-
Independent Director	Chen, Te-Kai	2024.6.26	-	-
Independent Director	Wu, Li-Lan	2024.6.26	-	-
Independent Director	Lai, Yung-Cheng	2024.6.26	-	-
Independent Director	Chen, Chien-Yuan	2024.6.26	-	-
<b>Total Number of Shares Held by Directors</b>			<b>15,221,447</b>	<b>24.89%</b>

Note 1: The Company's directors Chen, Te-Kai, Wu, Li-Lan, Lai, Yung-Cheng, and Chen, Chien-Yuan are independent directors. According to the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the shareholdings of independent directors appointed by public companies are not included in the calculation. The statutory shareholding ratio of all directors and supervisors should be reduced to 80% excluding the shareholdings of independent directors and supervisors.

2. The Company has issued 61,176,789 shares, and according to Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum number of shares that all directors are legally required to hold is 4,894,143 shares.