

TRIGOLD HOLDINGS LIMITED

2025 ANNUAL SHAREHOLDERS' MEETING

MEETING AGENDA

(Translation)

May 29, 2025

Note to Readers :

If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

2025 Regular Shareholders' Meeting of Trigold Holdings Limited

Handbook

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I. Meeting Procedure

Trigold Holdings Limited Procedures for 2025 Regular Shareholders' Meeting

- I. Call the Meeting to Order**
- II. Meeting Chair Remarks**
- III. Report**
- IV. Adoption**
- V. Discussion**
- VI. Extempore Motions**
- VII. Adjournment**

Two. Meeting Agenda

Trigold Holdings Limited Agenda of 2025 Regular Shareholders' Meeting

Time: Thursday, May 29, 2025 (Thursday) at 9:00 a.m.

Type of Meeting: Physical Meeting

Location: B1, No. 231, Sec. 2, Jianguo S. Rd., Da'an Dist., Taipei City (International Conference Hall, Daxia Pavilion, Chinese Culture University)

Meeting Chair: Huang, Wei-Hsiang, Chairperson of the Board of Directors

- I. Report on the number of shares in attendance and call the meeting to order
- II. Meeting Chair Remarks
- III. Report
 1. 2024 Business Report
 2. Report on the Audit Committee's review of the 2024 financial statements
 3. Report on 2024 distribution of profit sharing remuneration for employees, directors and supervisors
 4. 2024 Directors' Remuneration Report
- IV. Adoption
 1. Adoption of 2024 business report and financial statements
 2. Adoption of 2024 earnings distribution proposal
- V. Discussion
 1. Proposal to Amend the Company's Articles of Incorporation.
 2. Release of the non-compete restriction on the Company's directors
- VI. Extempore Motions
- VII. Adjournment

Management Presentation (Company Reports)

No. 1

Subject: 2024 Business Report

Explanation: 2024 Business Report (Please refer to Attachment 1 of this Handbook)

No. 2

Subject: Report on the Audit Committee's review of the 2024 financial statements

Explanation: Audit Committee's Report (Please refer to Attachment 2 of this Handbook)

No. 3

Subject: Report on 2024 distribution of profit sharing remuneration for employees, directors and supervisors

Explanation:

1. In accordance with Article of 32 of the Company's Articles of Incorporation, "In the event that the Company makes a profit in the year, the Board of Directors shall resolve to appropriate more than 0.01% and less than 5% as profit sharing remuneration to employees and not more than 3% as profit sharing remuneration to directors, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance".
2. The profit sharing remuneration to employees, directors and supervisors of the Company for 2024 has been approved by the Board of Directors on March 24, 2025 and February 24, 2025.
3. The above-mentioned profit sharing remunerations, including NT\$267,841 for employees and NT\$5,000,000 for directors, were paid in cash.

No. 4

Subject: 2024 Directors' Remuneration Report

Explanation: The remuneration for directors paid by our company is in accordance with the company's Articles of Incorporation. Directors' remuneration including remuneration policy, the content and amount of individual remuneration, and linkage thereof to performance, please refer to Attachment 3 of this Handbook.

Adoption

No. 1

Proposed by the Board of Directors

Subject: 2024 business report and financial statements are submitted for adoption.

Explanation:

1. The Company's financial statements (including standalone and consolidated financial statements) for the 2024 have been audited and attested by CPAs Huang, Pei-Chuan and Lin, Yi-Fan from PwC Taiwan, who have issued an audit report.
2. Attached are the 2024 business report, independent auditor's report and financial statements. (Please refer to Attachment 1 and Attachments 4~5)
3. Please adopt.

Resolution:

No. 2

Proposed by the Board of Directors

Subject: The 2024 earnings distribution proposal is submitted for adoption.

Explanation:

1. The Company intends to distribute cash dividends in the amount of NT\$125,569,450 from the distributable earnings of 2024, and the cash dividends will be distributed at NT\$1 per share. Dividend distribution is calculated up to the NT\$1.0 and rounded off to the nearest NT\$1. The sum of the fractional amount less than NT\$1 is recorded in other income of the Company.
2. The base date of dividend distribution for shareholders' bonus, payment date and other related matters shall be determined by the Chairperson of the Board of Directors after the resolution of the shareholders' meeting.
3. In the event that the conditions set forth in the earnings distribution proposal are changed by law, such as the dividend distribution rate is changed due to changes in laws and regulations, changes in the Company's outstanding shares, or changes upon the review of the competent authority, the Chairperson is authorized to handle the matters in accordance with the Company Act or relevant laws and regulations.
4. In accordance with Article 32 of the Company's Articles of Incorporation, the 2023 earnings distribution statement of the Company is hereby presented for adoption.

Trigold Holdings Limited
2024 Earning Distribution Table

Unit: NTD

Item	Amount
Undistributed retained earnings at the beginning of the period	418,862,627
Add: 2024 net profit after tax	244,601,808
Less: Adjustments to retained earnings for 2024	-
Less: Provision of legal reserve	(24,460,181)
Add: Reversal of special reserve	<u>16,934,941</u>
Distributable earnings	655,939,195
Distribution items:	
Shareholders' bonuses - cash (NT\$1.0 per share)(Note)	<u>(125,569,450)</u>
Undistributed retained earnings at the end of the period	<u><u>530,369,745</u></u>

Note: The Company gives priority to the distribution of earnings for 2024.

Resolution:

Discussion

No. 1

Proposed by the Board of Directors

Subject: Proposal to Amend the Company's Articles of Incorporation.

Explanation:

1. According to the document No. 1130385442 issued by the Financial Supervisory Commission of the Republic of China on November 8, 2024, and in accordance with Article 14, Section 6 of the Securities and Exchange Act, the company's articles of association stipulate that a certain percentage of annual profits shall be allocated for adjusting the salaries or distributing compensation to grassroots employees.
2. Comparison of amendments to the provisions. (Please refer to Attachment 6)
3. Please discuss.

Resolution:

No. 2

Proposed by the Board of Directors

Subject: Release of the non-compete restriction on the Company's directors is hereby presented for your discussion.

Explanation:

1. In accordance with Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval. Please refer to Attachment 8 of this Handbook for details of the release of non-compete restriction on the Company's directors. The Company proposed to submit to the shareholders' meeting for approval after the director candidates being elected. (Please refer to Attachment 7)
2. Please discuss.

Resolution:

Extempore Motions

Adjournment

Attachment 1

Trigold Holdings Limited Business Report

The Company aims to assist businesses in overcoming their unique challenges through a diversified investment portfolio. Under a cross-industry holding platform structure, the Company adopts a robust internal control and governance framework led by professional managers. Through transparent and professional operations, the Company strives to enhance performance, strengthen investor confidence, and further expand the scope and scale of its overall operations—ultimately establishing itself as a model cross-industry holding platform.

I. Operating Results for 2024

(I) Review of 2024 Performance

In 2024, driven by the growth in selected agency product lines, the Company's own-brand graphics cards, and commercial project sales, operating revenue significantly increased compared to 2023, and gross profit from operations also grew accordingly. Operating expenses increased in tandem with the expansion of agency operations, resulting in higher inventory levels, as well as increased warehousing and selling expenses. In addition, the adjustment of the salary structure and the increase in personnel costs due to the expansion of operational scale have resulted in an increase in operating expenses compared to the previous year. In the non-operating income and expenses section, the overall non-operating expenses have decreased compared to 2023 due to a reduction in interest expenses. Overall, despite an increase in operating expenses, the Company successfully maintained strong profitability, supported by growth in operating revenue and gross profit, resulting in a material increase in net profit after tax for the year compared to 2023.

The Company's consolidated operating revenue for 2024 was NTD 28,392,539 thousand; operating profit was NTD 335,201 thousand; net profit after tax was NTD 233,301 thousand; net profit attributable to the parent company was NTD 244,602 thousand; basic earnings per share were NTD 2.43. Key performance indicators include a consolidated Return on Working Capital (ROWC) of 9.53% and a Return on Equity (ROE) of 10.60%. The consolidated business results for 2024 are presented below:

Consolidated revenue results

Unit: NT\$ in thousands

Item	2024	2023
Operating revenue	28,392,539	21,293,483
Operating costs	27,067,544	20,163,153
Gross profit	1,324,995	1,130,330
Operating expenses	989,794	911,707
Operating profit	335,201	218,623
Non-operating income (expenses)	(7,571)	(24,425)
Profit before tax	327,630	195,198
Net profit after tax	233,301	122,014
Net profit attributable to the parent company	244,602	135,032

(2) Financial income and expenditure and profitability analysis

Unit: NT\$ in thousands

Year			2024	2023
Item				
Financial Income	Net operating revenue		28,392,539	21,293,483
	Gross profit from operations		1,324,995	1,130,330
	Net profit before tax		327,630	195,198
Profitability	Shareholder return on equity%		10.60	5.84
	Basic earnings per share		2.43	1.34
	Diluted earnings per share		2.43	1.34
	Percentage of paid-in capital%	Net operating income	33.33	21.74
		Net profit before tax	32.58	19.41

(3) Research and development status

With the rapid development of information technology and the diversification of market demands, the Company continues to strengthen its competitive advantages in the distribution of information products through strategies such as expanding multiple brands and optimizing product lines, enhancing smart supply chain and warehouse management, promoting e-commerce and digital marketing, and deepening its layout in the commercial market. The Company also continues to invest resources to strengthen its brand distribution and digital transformation, improving supply chain management efficiency to ensure its leading position in the market and create greater value for shareholders and customers.

2. Summary of business plan for the year

(1) Operating Strategy

In 2025, the Company will continue to pursue steady profit growth to strengthen its financial foundation and support future merger, acquisition and investment strategies. As a conglomerate holding platform, the Company will actively seek business partners with stable profitability and a willingness to integrate into the Group for investment or acquisition, and will enhance the long-term value of the investees through capital support and governance optimization.

In terms of business development, the Company will strive to enhance product agency and sales opportunities by maintaining close cooperation with suppliers. In addition, the Company will diversify sales channels, deepening engagement across four key customer segments of "e-commerce shopping," "merchant area stores," "enterprise factories," and "SI/community distributors," to increase channel penetration. In addition, the Company will strengthen the promotion of own-brand development, dynamically adjust production and sales strategies, and improve gross profit and market recognition.

At the holding level, the Company will further optimize the investment management mechanism, strengthen financial and risk management, and ensure the stable development of investees by establishing a standardized governance structure. In addition, appropriate management models will be developed based on the industry characteristics and

operational conditions of each subsidiary or investees to maintain appropriate managerial flexibility, thereby enhancing operational efficiency and holding value.

The Company will also continue to utilize the professional resources of its parent company, WPG Holdings, including legal, tax, banking relations, human resources, and information technology, to assist the Group in optimizing internal control systems, strengthening professional managerial operations, implementing ERP systems, and enhancing overall operational capabilities. Key management indicators are set according to the operating scale and maturity of each subgroup to enhance management efficiency, reduce operational risks, and ensure the stable growth of the overall holding group.

■ **Financial Objectives:**

- Revenue growth, profit growth, and an increase in ROE.
- Improve financial ratios and financial structure to facilitate future mergers and acquisitions.

■ **Key Management Indicators:**

The key management indicators are set according to the operating scale and maturity of each subgroup.

- To support new business developments, operating expenses shall be effectively controlled, with emphasis on the ratio of operating expenses to gross profit and increasing per capita productivity.
- To implement the management indicators of ROWC and strengthen control over inventory levels, the Company focuses on working capital and risk management while pursuing business growth.
- Improve all management practices, and continuously evaluate and implement improvement plans for underperforming or loss-making items.

■ **Establishment of Management Mechanism:**

Corporate governance perspective

- Continuously implement the functions of the Board of Directors, the Audit Committee and the Remuneration Committee, and execute the annual work plan.
- The corporate governance evaluation score has improved, the timing of financial report announcements has advanced, and information transparency continues to be enhanced.
- Implement sustainable development strategies, strengthen ESG information disclosure and publish corporate sustainability report.

Operational perspective

- Optimize management systems and establish SOPs for each subsidiary to reduce management risks and costs, and improve per capita output.
- Regularly participate in senior management meetings of subsidiaries to grasp the actual operating performance and provide timely support.
- Group audits are conducted on a monthly, quarterly, and annual basis as needed, and risk alerts issued accordingly.
- Strengthen investor relations (IR) strategy to enhance the Company's value and influence on the market.

Continue to look for targets for mergers, acquisitions, or investment.

(2) Important production and marketing policies

1. Strengthen the competitiveness and market share of core products, continuously consolidate the market leadership of main products, and optimize the product portfolio to improve market penetration through data-driven market analysis. Deepen the application of the B2B electronic trading platform, enhance platform transaction volume and customer stickiness, and further develop data-driven customized services to increase product added value and gross profit margin.
2. Enhance organizational effectiveness and resource utilization, using the profit center as a performance indicator for each department to ensure the effectiveness of resource allocation and further improve overall operational efficiency. In addition, in conjunction with establishing a performance-oriented management mechanism, enhance departmental collaboration and improve the overall operational performance of the Company through data analysis and refined management.
3. Accelerate the development of new businesses and brand management, continuously optimize supply chain and production management, reduce costs and enhance production and operational efficiency, and improve product competitiveness. At the same time, expand brand influence by combining e-commerce marketing, ecosystem collaboration, and KOL (Key Opinion Leader) marketing strategies to enhance consumer awareness and willingness to purchase, further improving sales conversion rates.

3. Future development strategy

The Company aims to become a platform for conglomerate mergers and acquisitions to accelerate corporate transformation and internationalization through continuous mergers and acquisitions, and to actively explore innovative investment opportunities in Greater China and emerging markets to bring in new growth momentum.

■ Cross-sector investment and mergers & acquisitions (M&A):

Focus on mergers and acquisitions or strategic investments with corporate partners that have stable profitability and a willingness to join the holding company, in order to expand the Group's asset scale and diversify its business. Through capital support, strengthening governance structures, and integrating group resources, we assist investees in enhancing operational efficiency and market value.

■ Development of information product distribution channels:

Continuously strengthen the distribution of information products as the core pillar of the Group's revenue and profit; develop an integrated strategy that links online (Online) and offline (Offline) channels, deepening e-commerce, distribution networks, and enterprise customer management, while optimizing supply chain management to strengthen competitive advantages; strengthen the B2B digital trading platform, enhance precision marketing and customer service capabilities through data analysis, and improve transaction efficiency and market penetration.

■ Private label product development:

Strengthen the brand operation model, enhance product design, manufacturing, and marketing capabilities, and promote brand internationalization through digital advertising, Key Opinion Leader marketing, and cross-border e-commerce; at the same time, continue to optimize production and supply chain management to enhance product competitiveness and market adaptability, ensuring stable business growth.

■ Investment and M&A business development:

Strengthen the investment and merger decision-making mechanism, evaluate targets with stable profitability and sound financial health, and ensure investment effectiveness. For the invested and acquired enterprises, strengthen governance mechanisms, provide financial management support, and enhance operational performance to assist them in controlling operational risks and developing into a source of profit contribution for the Group.

4. Influenced by external competitive, regulatory, and overall business environments

The demand in the PC and consumer electronics markets is expected to gradually recover, particularly driven by AI applications, leading to increased demand for high-performance computing (HPC), enterprise-grade IT equipment, and smart terminal products, resulting in shortages and price increases for certain components, which are expected to help improve the gross profit margin. However, the global economic recovery still faces uncertainties, as geopolitical risks, changes in supply chain, and regional economic policies may affect market supply and demand dynamics.

In terms of the financial environment, although the Federal Reserve (Fed) has begun discussions on interest rate cuts, inflation remains above target levels, and monetary policy continues to be cautious, which puts pressure on the financing costs and interest expenses of the Company.

From a regulatory standpoint, the implementation of the global minimum tax (Pillar Two) and other new financial and tax regulations have been assessed to have no significant impact on the Company at present. However, it is important to continuously monitor the execution details in various countries to ensure compliance. At the same time, ESG requirements are continuously upgraded, and the Company will also invest more resources to comply with relevant regulatory requirements and enhance corporate sustainability competitiveness.

Although the overall market environment remains challenging, industry transformation and digital transformation bring new opportunities, especially under the trend of companies seeking capital cooperation, industry consolidation, and asset restructuring, which may create more merger and acquisition opportunities. In addition, as the cross-sector holding model gradually becomes accepted in the market, the value and development potential of holding companies will be further enhanced, creating a more favorable environment for the Company to promote cross-sector investments and mergers and acquisitions.

Looking forward, the Company aims to meet short, medium, and long-term development and globalization needs through diversified portfolio management. The goal is to reduce risks, maintain stable medium and long-term performance, and become a model for cross-industry holding companies.

We hereby sincerely welcome all industry leaders and shareholders for your care and advice.

Attachment 2

Trigold Holdings Limited

Audit Committee's Report

The Board of Directors has prepared the Company's 2024 Business Report, Financial Statements, and Earnings Distribution Statements, which have been audited by the Audit Committee and found to be in conformity. In accordance with the provisions of Articles 14-4 and 14-5 of the Securities and Exchange Act and Article 219 of the Company Act, the above is hereby presented for your examination and approval.

The Audit Committee of Trigold Holdings Limited

The convener of the Audit Committee: Kuo, Ching-Hui

March 24, 2025

Attachment 3

Directors' Remuneration

1. Remuneration of directors (including independent directors) (excerpted from the Annual Report)

December 31, 2024 Units: NT\$ thousand / Thousand shares

December 31, 2024 Units: NT\$ thousand / Thousand shares																								
Title	Name	Directors' Remuneration								Ratio of the total amount of A, B, C and D vs. net profit after tax		Remuneration from concurrently serving as employees								Ratio of the total amount of A, B, C, D, E, F, and G vs. net profit after tax		Remuneration received from investee companies outside of subsidiaries, or from the parent company		
		Base compensation (A)		Retirement pension (B)		Director's remuneration (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee compensation (G)								
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements			
		Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares	Amount in cash	Amount in shares			
Corporate Director	WPG Holdings Co., Ltd.	-	-	-	-	2,105	2,105	-	-	2,105	0.86%	-	-	-	-	-	-	-	-	2,105	0.86%	2,105	0.86%	-
Corporate Director Representative / Chairperson	WPG Holdings: Huang, Wei-Hsiang	384	384	-	-	-	-	-	-	384	0.16%	3,200	3,200	-	-	--	--	--	--	3,584	1.47%	3,584	1.47%	31,163
Director	Yeh, Chi-Tung	384	384	-	-	526	526	-	-	910	0.37%	4,000	10,130	-	250	-	-	-	-	4,910	2.01%	11,290	4.62%	-
Corporate Director Representative	WPG Holdings: Tseng, Kuo-Tung	384	384	-	-	-	-	-	-	384	0.16%	-	-	-	-	-	-	-	-	384	0.16%	384	0.16%	23,922
Corporate Director Representative	WPG Holdings: Chang, Wen-Chong	384	384	-	-	-	-	-	-	384	0.16%	12,000	12,000	250	250	-	-	-	-	12,634	5.17%	12,634	5.17%	-
Independent director	Chen, Shih-Chieh	384	384	-	-	789	789	-	-	1,173	0.48%	-	-	-	-	-	-	-	-	1,173	0.48%	1,173	0.48%	-
Independent director	Kuo, Ching-Hui	504	504	-	-	789	789	-	-	1,293	0.53%	-	-	-	-	-	-	-	-	1,293	0.53%	1,293	0.53%	-
Independent director	Yu, Yung-Hong	504	504	-	-	789	789			1,293	0.53%	-	-	-	-	-	-	-	-	1,293	0.53%	1,293	0.53%	-
1. Please state the policies, systems, standards and structure of independent directors' remuneration, and, according to the responsibilities, risks, time invested and other factors, describe the relevance to the remuneration amount: (1) In accordance with the provisions of the Company's Articles of Incorporation, if the Company has a profit in the year, it shall allocate no more than 3% toward remuneration of directors by a resolution of the Board of Directors, and this shall be reported to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance. Procedures for setting remuneration are drawn from the Company's "Performance Evaluation Measures for Directors and Managers" as the basis for evaluation. In addition to referring to the overall operating performance of the Company, and to future business risks and development trends of the industry, we also refer to individual performance achievement rates and contributions to the performance of the Company. In order to offer reasonable remuneration, relevant performance evaluations as well as the rationality of the remuneration are reviewed by the Remuneration Committee and the Board of Directors. In addition, we will review the remuneration system in a timely manner based on actual operating conditions and relevant laws and regulations, so as to seek a balance between the Company's sustainable operations and risk controls. (2) The Articles of Incorporation of the Company stipulate that when the directors of the company perform their duties in the Company, and regardless of operating losses of the Company, the Company may pay remuneration in accordance with the value of participation and contributions to the operations of the Company and taking into account industry standards domestically and overseas, as determined by the Board of Directors. The Board of Directors of the Company has established a Remuneration Committee to assist it in formulating the remuneration of directors and senior managers as well as the remuneration policy of the Company. If the Company has a profit at year end, then in accordance with the Company's Articles of Incorporation, the Board of Directors shall formulate a distribution plan and distribute dividends to shareholders following a resolution of the shareholders' meeting. The Company's Directors and members shall receive fixed remuneration every month in accordance with the resolutions of the Company's Board of Directors. In accordance with the provisions of the Company's Articles of Incorporation and the operations of the Board of Directors and the Remuneration Committee, the remuneration of directors will be reviewed from time to time manner according to the value of their participation and contributions to the Company's operations; and the likelihood and relevance of future risks will be minimized so as to seek a balance between the Company's sustainable operations and risk controls.																								
2. Other than the content revealed in the table above, remuneration received by directors of the Company for their services for all companies in the financial statements in the most recent year (such as serving as an external consultant to the parent company, to any company listed in the financial statements, or to a reinvested company): None.																								

Attachment 4

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Trigold Holdings Limited:

Opinion

We have audited the accompanying parent company only balance sheets of Trigold Holdings Limited (the “Company”) as of December 31, 2024 and 2023, 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 parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2024 and 2023, and its parent company only financial performance and its parent company only 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. 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 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 parent company only financial statements are stated as follows:

Inventory valuation - subsidiary

Description

Refer to Note 4(12) for accounting policies on inventory valuation, Note 5(2) for significant accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for description of allowance for inventory valuation losses.

The Company's subsidiaries are primarily engaged in the sale of computers and peripherals. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due to market value decline. Subsidiaries recognized inventories at the lower of cost and net realizable value, and identified the net realizable value of separately identified inventory types using the item-by-item approach in determining the lower of cost and net realizable value. Meanwhile, subsidiaries corroborated supporting documents regarding inventory movements in those separately identified inventories that aged over a certain period in recognizing valuation losses. Since the amount of inventory was material, inventory types were various, sources of information in calculating the net realizable value of each type of inventories were many, and the identification of obsolete and damaged inventory and its net realizable value was subject to management's judgment, we considered the assessment of allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

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

1. Reviewed the Company's accounting policies on allowance for inventory valuation losses, and checked whether the accounting policies have been consistently applied; assessed the reasonableness of management's assumptions on inventory with regard to the net realizable value as well as inventory movement.
2. Obtained understanding of the appropriateness of the system logic for both the net realizable values of inventories and the inventory aging reports, and sampled system parameters to confirm that no abnormal adjustments had occurred, in order to assess the accuracy of information on the date of the last movement in the report system and its consistency with the policies.
3. Looked into the Company's warehousing control procedures, reviewed the annual physical inventory count plan and participated in the annual inventory count in order to assess the effectiveness of the classification and management of obsolete inventories.
4. Interviewed management to assess future sale of inventories, and sampled individual inventory

item numbers to verify post-period destocking, thereby evaluating the reasonableness of the allowance for inventory valuation losses.

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 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. Misstatements 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 and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We remain solely responsible for the direction, supervision and performance of the group audit.

We communicate with those in charge of governance on the planned scope and timing of the audit and key findings, including deficiencies in internal control identified.

We also provide the governance unit with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relevant relationships and other matters that may be considered to affect the independence of the accountants (including relevant protection regulations).

We determine the key matters that were of most significance in the audit of the Trigold Holdings 2024 parent company only financial statements 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.

Pei-Chuan Huang

Yi-Fan Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 24, 2025

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.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Assets			December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 52,870	2	\$ 81,079	3
1180	Accounts receivable - related parties,	7	11,920	-	10,868	1
1210	Other receivables - related parties	7	4,206	-	3,599	-
1220	Income tax assets - current		26	-	43	-
1410	Prepayments		4	-	-	-
11XX	Total current assets		69,026	2	95,589	4
Non-current assets						
1550	Investments accounted for using the equity method	6(2)	2,862,351	98	2,510,229	96
1755	Right-of-use assets		2,520	-	-	-
1900	Other non-current assets		950	-	-	-
15XX	Total non-current assets		2,865,821	98	2,510,229	96
1XXX	Total assets		\$ 2,934,847	100	\$ 2,605,818	100
Liabilities and Equity						
Current liabilities						
2100	Short-term borrowings	6(3)	\$ 290,000	10	\$ 320,000	13
2110	Short-term notes and accounts payable	6(3)	229,252	8	129,540	5
2200	Other payables	6(4)	35,854	1	29,078	1
2220	Other payables - related parties	7	447	-	200	-
2230	Current income tax liabilities		1,207	-	6,386	-
2280	Current lease liabilities		760	-	-	-
2300	Other current liabilities		1,129	-	874	-
21XX	Total current liabilities		558,649	19	486,078	19
Non-current liabilities						
2570	Deferred income tax liabilities	6(15)	34,822	1	13,181	-
2580	Lease liabilities - non-current		1,771	-	-	-
25XX	Total non-current liabilities		36,593	1	13,181	-
2XXX	Total liabilities		595,242	20	499,259	19
Equity						
	Share capital	6(6)				
3110	Common stock		1,005,695	34	1,005,695	39
	Capital surplus	6(7)				
3200	Capital surplus		484,048	16	483,978	19
	Retained earnings	6(8)				
3310	Retained earnings Legal reserve		117,566	4	104,063	4
3320	Special reserve		16,935	1	-	-
3350	Other equity interest		663,466	23	529,758	20
	Other equity	6(9)				
3400	Other equity		51,895	2	16,935	1
3XXX	Total equity		2,339,605	80	2,106,559	81

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

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
 (Expressed in thousands of New Taiwan dollars)

Significant Events after the Balance 11

Sheet Date

3X2X	Total liabilities and equity	\$	<u>2,934,847</u>	<u>100</u>	\$	<u>2,605,818</u>	<u>100</u>
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The accompanying notes are an integral part of these parent company only financial statements.

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Year ended December 31			
			2024		2023	
Items	Notes		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(2)(10) and 7	\$	320,380	100	\$ 210,496	100
5000 Operating costs	6(14)	(	53,263)	(17)	(46,656)	(22)
6900 Operating profit			267,117	83	163,840	78
Non-operating income and expenses						
7100 Interest income			313	-	8,894	4
7010 Other income	6(11)		5,125	2	3	-
7020 Other gains and losses	6(12)	(	65)	-	(5,375)	(2)
7050 Finance costs	6(13)	(	10,424)	(3)	(12,092)	(6)
7000 Total non-operating income and expenses		(	5,051)	(1)	(8,570)	(4)
7900 Profit before income tax			262,066	82	155,270	74
7950 Income tax expense	6(15)	(	17,464)	(6)	(20,238)	(10)
8200 Profit for the year		\$	244,602	76	\$ 135,032	64
Comprehensive income (loss) that will be reclassified to profit or loss						
8361 Exchange differences on translation of foreign financial statements		\$	74,815	24	(\$ 21,849)	(10)
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(15)	(	5,985)	(2)	-	-
8300 Other comprehensive income (loss) for the year	6(9)	\$	68,830	22	(\$ 21,849)	(10)
8500 Total comprehensive income (loss) for the year		\$	313,432	98	\$ 113,183	54
Earnings per ordinary share	6(16)					
9750 Basic earnings per share		\$	2.43		\$ 1.34	
9850 Diluted earnings per share		\$	2.43		\$ 1.34	

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

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

				Retained Earnings				
	Notes	Share capital - common stock	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total equity
<u>2023</u>								
Balance on January 1, 2023		\$ 1,005,695	\$ 483,978	\$ 85,410	\$ 60,411	\$ 453,537	\$ 4,914	\$ 2,093,945
Profit for the year		-	-	-	-	135,032	-	135,032
Other comprehensive income (loss)	6(9)	-	-	-	-	-	(21,849)	(21,849)
Total comprehensive income (loss)		-	-	-	-	135,032	(21,849)	113,183
Appropriations and distribution of 2022 retained earnings	6(8)							
Appropriation of legal reserve		-	-	18,653	-	(18,653)	-	-
Reversal of special reserve		-	-	-	(60,411)	60,411	-	-
Cash dividends		-	-	-	-	(100,569)	-	(100,569)
Balance on December 31, 2023		\$ 1,005,695	\$ 483,978	\$ 104,063	\$ -	\$ 529,758	(\$ 16,935)	\$ 2,106,559
<u>2024</u>								
Balance on January 1, 2024		\$ 1,005,695	\$ 483,978	\$ 104,063	\$ -	\$ 529,758	(\$ 16,935)	\$ 2,106,559
Profit for the year		-	-	-	-	244,602	-	244,602
Other comprehensive income (loss)	6(9)	-	-	-	-	-	68,830	68,830
Total comprehensive income (loss)		-	-	-	-	244,602	68,830	313,432
Appropriation and distribution of 2023 retained earnings	6(8)							
Appropriation of legal reserve		-	-	13,503	-	(13,503)	-	-
Appropriation of special reserve		-	-	-	16,935	(16,935)	-	-
Cash dividends		-	-	-	-	(80,456)	-	(80,456)
Reclassification of unpaid cash dividends for prior years	6(7)	-	70	-	-	-	-	70
Balance on December 31, 2024		\$ 1,005,695	\$ 484,048	\$ 117,566	\$ 16,935	\$ 663,466	\$ 51,895	\$ 2,339,605

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

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2024	2023
Cash flows from operating activities		\$ 262,066	\$ 155,270
Profit before tax			
Adjustments			
Adjustments to reconcile profit (loss)		-	10,882
Net losses (gains) on financial assets and liabilities measured at fair value through profit or loss	6(12)	(313)	(8,894)
Interest income		9,240	10,805
Interest expense	6(13)	735	-
Depreciation	6(14)	(277,307)	(167,780)
Share of profit of subsidiaries accounted for using the equity method	6(2)(10)		
Changes in operating assets and liabilities		-	11,507
Current financial assets measured at fair value through profit or loss			()
Financial assets at fair value through profit or loss - current		(4)	-
Prepayments		(1,052)	(478)
Accounts receivable - related parties		(607)	(1,461)
Other receivables - related parties		6,816	1,336
Other payables		247	46
Other payables - related parties		255	248
Other current liabilities		76	(11,533)
Net cash inflow (outflow) from operating activities		313	9,972
Interest received		-	64,894
Dividends received		(9,280)	(11,946)
Interest paid		(6,969)	(9,627)
Income taxes paid		(15,860)	41,760
Net cash flows (used in) from operating activities		\$ 262,066	\$ 155,270
Cash flows from investing activities			
Decrease in other receivables due from related parties		-	153,550
Increase in refundable deposits		(950)	-
Net cash flows (used in) from investing activities		(950)	153,550
Cash flows from financing activities			
Increase in short-term borrowings		1,800,000	2,005,000
Decrease in short-term borrowings		(1,830,000)	(2,135,000)
Increase in short-term notes and accounts payable		956,475	1,357,288
Decrease in short-term notes and accounts payable		(856,763)	(1,407,451)
Payment of the principal portion of lease liabilities		(725)	-
Distribution of cash dividends	6(8)	(80,456)	(100,569)
Reclassification of unpaid cash dividends for prior years	6(7)	70	-
Net cash flows used in financing activities		(11,399)	(280,732)
Decrease in cash and cash equivalents for the period		(28,209)	(85,422)
Cash and cash equivalents at beginning of year		81,079	166,501
Cash and cash equivalents at end of year		\$ 52,870	\$ 81,079

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

Attachment 5

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Trigold Holdings Limited

Opinion

We have audited the accompanying consolidated balance sheets of Trigold Holdings Limited and its subsidiaries (the “Group”) as of December 31, 2024 and 2023, 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, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. Our responsibilities under those standards are further described in the Auditors’ responsibilities for auditing 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. We believe that the audit evidence we have obtained is sufficient and proper 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 the Group’s 2024 consolidated financial statements. These matters were addressed in the context of our audit of 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 2024 consolidated financial statements are stated as follows:

Inventory valuation

Description

Refer to Note 4(12) for accounting policy on inventory valuation, 5(2) for significant accounting estimates and assumption uncertainty, and 6(5) for description of allowance for losses.

The Group is primarily engaged in the sales of computers and its peripherals and agency and distribution of electronic components. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due to market value decline. The Group recognizes and determines inventories at lower cost and net realizable value with the net realizable value of inventory types separately identified item by item while corroborating supporting documents on movement of inventories aged over a certain period in recognizing valuation losses. Since the amount of inventory is material, types are various, information sources in calculating each net realizable value are many, and the identification of obsolete and damaged inventory and its net realizable value are subject to management's judgment, we considered the assessment of allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

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

1. Obtained accounting policy on allowance for inventory valuation losses and checked for consistent application; assessed the reasonableness of management's assumptions on inventory on net realizable value and inventory movement.
2. Understood proper net realizable value and the logic of inventory aging report system. Selected samples on system parameters to check for abnormal adjustments and assess data accuracy and consistency on the last movement date with policies.
3. Understood warehousing control procedures. Reviewed and observed annual physical inventory to assess effective classification and internal control over obsolete inventory.
4. To evaluate reasonable allowance for valuation losses, interviewed management to forecast future demand and selected samples to check for clearance after the balance sheet date.

Other matter – Parent company only financial reports

Trigold Holdings Limited has prepared the parent company only financial statements for the years ended 2024 and 2023, and our auditors have issued unqualified opinions on the audit reports, which are available for

reference.

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

In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as well as the International Financial Reporting Standards, International Accounting Standards, IFRIC and SIC Interpretations as endorsed by the Financial Supervisory Commission., management is responsible for the preparation and fair presentation of consolidated financial statements for internal control as deemed necessary to be free from material misstatement 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 and disclosing relevant matters as applicable as the basis of accounting unless management intends to liquidate the Group, cease operations, or has no realistic alternative.

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

Auditors' responsibilities for auditing consolidated financial statements

Our objectives are to obtain reasonable assurance on whether consolidated financial statements are free from material misstatement due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but not a guarantee that an audit conducted in accordance with the Auditing Standards will always detect a material misstatement from fraud or error and are considered material if, individually or in the aggregate, expected to influence the economic decisions on the basis of these consolidated financial statements.

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

7. Identify and assess risks of material misstatement due to fraud or error, design and perform audit procedures, and obtain sufficient and proper evidence as basis for our opinion. The risk of not detecting a material misstatement from fraud is higher than for one from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
8. Obtain an understanding of internal control to design proper audit procedures not to express an opinion on effectiveness.
9. Evaluate the properness of accounting policies and reasonableness of estimates and disclosures made by management.
10. Conclude on the properness of management's usage use of the going concern basis of accounting and whether a material uncertainty on events or conditions based on evidence may cast significant doubt on the Group's ability to continue as a going concern. If such a material uncertainty exists, we are

required to draw attention in our auditors' report to disclosures or, if inadequate, to modify our opinion. Our conclusions are based on evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease as a going concern.

11. Evaluate the overall presentation, structure, and content, including the disclosures, and whether underlying transactions and events are represented in a fair manner.
12. Obtain sufficient proper audit evidence on the financial information of Group entities or business activities to express an opinion. We remain solely responsible for the direction, supervision and performance of the group audit.

We communicate with those charged with governance on the planned scope and timing of the audit and key findings, including deficiencies in internal control identified.

We also provide those charged with governance with a statement that we have complied with ethical requirements on independence and communicate with them all relevant relationships, safeguards, and other matters where applicable. We then determine and disclose key audit matters in our auditors' report unless precluded by law or regulation or doing so could outweigh the public interest benefits due to adverse consequences in extremely rare circumstances.

From the matters communicated with those charged with governance, we determined the key audit matters for the audit of the Group's 2024 consolidated financial statements. 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.

Pei-Chuan Huang

Yi-Fan Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 24, 2025

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.

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2024		December 31, 2023			
			AMOUNT	%	AMOUNT	%		
Current assets								
1100	Cash and cash equivalents	6(1)	\$	1,332,837	9	\$	1,092,540	14
1110	Financial assets at fair value through profit or loss - current	6(2)		3,218	-		-	-
1136	Current financial assets at amortised cost, net	6(3) and 8		17,866	-		18,585	-
1150	Notes receivable, net	6(4)		75,063	-		92,338	1
1170	Accounts receivable, net	6(4)		3,068,677	20		1,794,851	23
1180	Accounts receivable - related parties, net	7		132,226	1		31,975	1
1200	Other receivables			147,744	1		183,471	2
1210	Other receivables - related parties	7		1,729	-		1,302,305	17
1220	Income tax assets - current			13,448	-		15,297	-
130X	Inventory	6(5)		9,832,452	65		2,737,501	36
1410	Prepayments			158,240	1		92,888	1
1470	Other current assets			1,740	-		1,787	-
11XX	Total current assets			14,785,240	97		7,363,538	95
Non-current assets								
1510	Financial assets at fair value through profit or loss – non-current	6(2)		49,490	-		46,542	1
1550	Investments accounted for using equity method	6(6)		3,996	-		5,839	-
1600	Property, plant and equipment	6(7)		39,106	-		45,479	1
1755	Right-of-use assets	6(8)		217,035	2		161,721	2
1780	Intangible assets			693	-		1,437	-
1840	Deferred income tax assets	6(25)		80,081	1		62,473	1
1900	Other non-current assets	6(9)		32,054	-		40,146	-
15XX	Total non-current assets			422,455	3		363,637	5
1XXX	Total assets		\$	15,207,695	100	\$	7,727,175	100

(Continued)

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity			December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(10)	\$ 1,823,053	12	\$ 2,720,559	35
2110	Short-term notes and bills payable	6(10)	289,165	2	309,283	4
2120	Financial liabilities at fair value through profit or loss - current	6(2)	15	-	4,454	-
2130	Current contract liabilities	6(18)	26,024	-	27,495	-
2150	Notes payable		190	-	8,890	-
2170	Accounts payable		1,546,616	10	1,547,403	20
2180	Accounts payable - related parties	7	8,044,993	53	72,516	1
2200	Other payables	6(11)	514,020	3	478,857	6
2220	Other payables - related parties	7	15,124	-	18,300	-
2230	Current income tax liabilities		60,575	1	29,925	1
2280	Current lease liabilities	7	46,734	-	36,104	1
2365	Current refund liabilities	6(13)	265,399	2	148,767	2
2399	Other current liabilities		3,096	-	19,162	-
21XX	Total current liabilities		12,635,004	83	5,421,715	70
Non-current liabilities						
2570	Deferred income tax liabilities	6 (25)	60,360	1	36,156	-
2580	Lease liabilities - non-current	7	178,324	1	131,155	2
2600	Other non-current liability		22,568	-	47,832	1
25XX	Total non-current liabilities		261,252	2	215,143	3
2XXX	Total liabilities		12,896,256	85	5,636,858	73
Equity						
Equity attributable to owners of parent						
	Share capital	6(14)				
3110	Common stock		1,005,695	7	1,005,695	13
	Capital surplus	6(15)				
3200	Capital surplus		484,048	3	483,978	6
	Retained earnings	6 (16)				
3310	Legal reserve		117,566	1	104,063	1
3320	Special reserve		16,935	-	-	-
3350	Unappropriated retained earnings		663,466	4	529,758	7
	Other equity interest	6(17)				
3400	Other equity interest		51,895	-	(16,935)	-)
31XX	Equity attributable to owners of the parent		2,339,605	15	2,106,559	27
36XX	Non-controlling interest		(28,166)	-	(16,242)	-
3XXX	Total equity		2,311,439	15	2,090,317	27
3X2X	Total liabilities and equity		\$ 15,207,695	100	\$ 7,727,175	100

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

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Year ended December 31			
			2024		2023	
Items	Notes		AMOUNT	%	AMOUNT	%
4000	Sales revenue	6 (18) and 7	\$ 28,392,539	100	\$ 21,293,483	100
5000	Operating costs	6(5) and 7	(27,067,544)	(95)	(20,163,153)	(95)
5900	Gross profit		1,324,995	5	1,130,330	5
	Operating expenses	6(23)(24) and 7				
6100	Selling expenses		(712,655)	(3)	(658,965)	(3)
6200	General and administrative expenses		(255,857)	(1)	(250,938)	(1)
6450	Expected credit impairment gain (loss)	12(2)	(21,282)	-	1,804	-
6000	Total operating expenses		(989,794)	(4)	(911,707)	(4)
6900	Operating profit		335,201	1	218,623	1
	Non-operating income and expenses					
7100	Interest income	6(19) and 7	74,151	-	50,495	-
7010	Other income	6(20) and 7	41,390	-	37,441	-
7020	Other gains and losses	6(21)	13,610	-	(3,420)	-
7050	Finance costs	6 (22) and 7	(107,282)	-	(111,435)	-
7060	Share of loss of associates and joint ventures accounted for using equity method		(2,220)	-	(3,346)	-
7000	Total non-operating income and expenses		(7,571)	-	(23,425)	-
7900	Profit before income tax		327,630	1	195,198	1
7950	Income tax expense	6 (25)	(94,329)	-	(73,184)	-
8200	Profit for the year		\$ 233,301	1	\$ 122,014	1
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign financial statements		\$ 74,192	-	\$ 22,849)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	(5,985)	-	(1,260)	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		68,207	-	21,589)	-
8300	Other comprehensive income (loss) for the year		\$ 68,207	-	\$ 21,589)	-
8500	Total comprehensive income for the year		\$ 301,508	1	\$ 100,425	-
	Profit (loss) attributable to:					
8610	Owners of the parent		\$ 244,602	1	\$ 135,032	-
8620	Non-controlling interest		(11,301)	-	(13,018)	-
			\$ 233,301	1	\$ 122,014	-
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		\$ 313,432	1	\$ 113,183	
8720	Non-controlling interest		(11,924)	-	(12,758)	-
			\$ 301,508	1	\$ 100,425	
9750	Basic earnings per share	6(26)	\$ 2.43		\$ 1.34	
9850	Diluted earnings per share	6(26)	\$ 2.43		\$ 1.34	

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

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Equity attributable to owners of the parent						Non-controlling interest	Total equity
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations		
<u>2023</u>									
Balance on January 1, 2023		\$ 1,005,695	\$ 483,978	\$ 85,410	\$ 60,411	\$ 453,537	\$ 4,914	\$ 2,093,945	(\$ 3,484) \$ 2,090,461
Profit for the year		-	-	-	-	135,032	-	135,032	(13,018) 122,014
Other comprehensive income (loss)	6(17)	-	-	-	-	-	(21,849)	(21,849)	260 (21,589)
Total comprehensive income for the year		-	-	-	-	135,032	(21,849)	113,183	(12,758) 100,425
Appropriation of retained earnings for 2022	6 (16)								
Legal reserve appropriated		-	-	18,653	-	(18,653)	-	-	-
Reversal of special reserve		-	-	-	(60,411)	60,411	-	-	-
Cash dividends		-	-	-	-	(100,569)	-	(100,569)	- (100,569)
Balance on December 31, 2023		\$ 1,005,695	\$ 483,978	\$ 104,063	\$ -	\$ 529,758	(\$ 16,935)	\$ 2,106,559	(\$ 16,242) \$ 2,090,317
<u>2024</u>									
Balance on January 1, 2024		\$ 1,005,695	\$ 483,978	\$ 104,063	\$ -	\$ 529,758	(\$ 16,935)	\$ 2,106,559	(\$ 16,242) \$ 2,090,317
Profit for the year		-	-	-	-	244,602	-	244,602	(11,301) 233,301
Other comprehensive income (loss)	6(17)	-	-	-	-	-	68,830	68,830	(623) 68,207
Total comprehensive income for the year		-	-	-	-	244,602	68,830	313,432	(11,924) 301,508
Appropriation of retained earnings for 2023	6 (16)								
Legal reserve appropriated		-	-	13,503	-	(13,503)	-	-	-
Special reserve appropriated		-	-	-	16,935	(16,935)	-	-	-
Cash dividends		-	-	-	-	(80,456)	-	(80,456)	- (80,456)
Reclassification of unpaid cash dividends for prior years		-	70	-	-	-	-	70	- 70
Balance on December 31, 2024		\$ 1,005,695	\$ 484,048	\$ 117,566	\$ 16,935	\$ 663,466	\$ 51,895	\$ 2,339,605	(\$ 28,166) \$ 2,311,439

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

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 327,630	\$ 195,198
Adjustments			
Adjustments to reconcile profit (loss)			
Net gain on financial assets or liabilities at fair value through profit or loss	6(21)	(10,625)	(247)
Expected credit impairment (gain) loss	12(2)	21,282	1,804
Loss on disposal of property, plant and equipment	6(21)	6,814	5,499
Impairment losses on fixed assets	6(21)	3,703	
Depreciation	6(23)	87,220	101,945
Amortization	6(23)	2,593	2,189
Interest income	6(19)	(74,151)	(50,495)
Dividend income	6(20)	(1,347)	(1,121)
Gain on disposal of investments		-	(6,722)
Gain on lease modification	6(21)	(712)	(2,472)
Interest expense	6(22)	101,049	107,031
Share of loss of associates accounted for using equity method		2,220	3,346
Changes in operating assets and liabilities			
Changes in operating assets			
Current financial assets at fair value through profit or loss		-	17,020
Notes receivable		17,275	(21,539)
Accounts receivable	(	1,287,966)	483,362)
Accounts receivable - related parties		100,251	(348,709)
Other receivables	(	7,739	(3,140)
Other receivables - related parties	(	26,274	(7,041)
Inventories		7,096,437	(699,927)
Prepayments	(	65,352	(11,059)
Other current assets	(	47	(821)
Changes in operating liabilities			
Current financial liabilities at fair value through profit or loss	(	-	( 16,003)
Current contract liabilities	(	1,471	(26,976)
Notes payable	(	8,700	(1,450)
Accounts payable		787	(171,110)
Accounts payable - related parties	(	7,972,477	(326,787)
Other payables		37,560	(80,221)
Other payables - related parties		3,175	(253)
Current refund liabilities		110,442	(23,698)
Other current liabilities		16,066	(2,403)
Other non-current liabilities		488	(620)
Cash (outflow) inflow generated from operations		57,773	(844,816)
Interest received		102,139	28,271
Dividends received		1,347	1,121
Interest paid	(	103,498)	(109,371)
Income tax paid	(	65,011)	(54,684)
Net cash flows (used in) from operating activities	(	7,250)	(710,153)

(Continued)

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortised cost		(\$ 63,515)	(\$ 63,814)
Proceeds from disposal of financial assets at amortised cost		64,234	64,718
Increase in other receivables - related parties		(1,325,381)	(819,397)
Acquisition of property, plant and equipment	6(7)	(24,595)	(17,899)
Proceeds from disposal of property, plant and equipment		844	395
Acquisition of intangible assets		(1,849)	(1,837)
Increase in guarantee deposits paid		(5,717)	(6,303)
Decrease in guarantee deposits paid		14,671	8,096
Decrease in other non-current assets		8,078)	1,548
Net cash flows used in investing activities		(1,301,376)	(834,493)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		12,274,517	11,711,162
Decrease in short-term borrowings		(13,228,053)	(11,975,145)
Increase in short-term notes and bills payable		3,053,407	2,722,485
Decrease in short-term notes and bills payable		(3,073,525)	(2,652,712)
Principal repayment of lease liabilities		(62,309)	(76,637)
Increase in guarantee deposits received		822	28,502
Decrease in guarantee deposits received		(28,158)	(478)
Cash dividends paid from capital surplus	6(17)	(80,456)	(100,569)
Reclassification of unpaid cash dividends for prior years		70	
Net cash flows from (used in) financing activities		(1,143,685)	343,392)
Effect of exchange rate changes on cash and cash equivalents		89,856	3,474
Net (decrease) increase in cash and cash equivalents		(240,297)	(464,258)
Cash and cash equivalents at beginning of year		1,092,540	1,556,798
Cash and cash equivalents at end of year		\$ 1,332,837	\$ 1,092,540

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

Attachment 6

Comparison of amendments to the provisions

Original provisions	Amended provisions	Reason
<p>Article 32</p> <p>In the event that the Company makes a profit in the year, the Board of Directors shall resolve to appropriate more than 0.01% and less than 5% as profit sharing remuneration to employees and not more than 3% as profit sharing remuneration to directors, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance.</p> <p>The aforementioned employee remuneration may be paid in the form of stock or cash, and may be paid to employees of subordinate companies who meet certain criteria. A company may, by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees' remuneration distributed; and in addition, a report of such distribution shall be submitted to the shareholders' meeting.</p> <p>The annual profit, if any, referred to in the first paragraph shall mean the profit before tax for the year before deducting employee remuneration and director remuneration.</p> <p>The company shall not pay dividends or bonuses, if there are no surplus earnings. If the Company has surplus earnings as concluded by annual accounting close, after the Company has paid its taxes and made up for its losses, 10% of the accumulated distributable earnings shall be set aside as a legal reserve, and after the special reserve is appropriated or reversed as required by law, the Board of Directors shall prepare a distribution plan and distribute dividends to shareholders after the resolution of the shareholders' meeting.</p> <p>The Company's dividend policy takes into account the Company's profitability, future operating plan capital requirements and changes in the industry environment, as well as shareholders' equity and the Company's long-term financial planning. The total amount of dividends to be distributed each year shall not be less than 30% of the current year's earnings; the total amount of cash dividends to be distributed shall not be less than 20% of the total amount of dividends and bonuses to be paid to shareholders in the current year.</p>	<p>Article 32</p> <p>In the event that the Company makes a profit in the year, the Board of Directors shall resolve to appropriate more than 0.01% and less than 5% as profit sharing remuneration to employees and not more than 3% as profit sharing remuneration to directors, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance.</p> <p><u>The aforementioned employee compensation shall allocate no less than 20% to frontline employees.</u></p> <p>The aforementioned employee remuneration may be paid in the form of stock or cash, and may be paid to employees of subordinate companies who meet certain criteria. A company may, by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees' remuneration distributed; and in addition, a report of such distribution shall be submitted to the shareholders' meeting.</p> <p>The annual profit, if any, referred to in the first paragraph shall mean the profit before tax for the year before deducting employee remuneration and director remuneration.</p> <p>The company shall not pay dividends or bonuses, if there are no surplus earnings. If the Company has surplus earnings as concluded by annual accounting close, after the Company has paid its taxes and made up for its losses, 10% of the accumulated distributable earnings shall be set aside as a legal reserve, and after the special reserve is appropriated or reversed as required by law, the Board of Directors shall prepare a distribution plan and distribute dividends to shareholders after the resolution of the shareholders' meeting.</p> <p>The Company's dividend policy takes into account the Company's profitability, future operating plan capital requirements and changes in the industry environment, as well as shareholders' equity and the Company's long-term financial planning. The total amount of dividends to be distributed each year shall not be less than 30% of the current year's earnings; the total amount of cash dividends to be distributed shall not be less than 20% of the total amount of dividends and bonuses to be paid to</p>	<p>Amendments should be made in accordance with the law and actual needs.</p>

	shareholders in the current year.	
Article 33 The Articles of Incorporation were established on June 15, 2017 The 1st amendment was made on June 13, 2019 The 2nd amendment was made on June 18, 2020 The 3rd amendment was made on July 8, 2021 The 4th amendment was made on June 16, 2022	Article 33 The Articles of Incorporation were established on June 15, 2017 The 1st amendment was made on June 13, 2019 The 2nd amendment was made on June 18, 2020 The 3rd amendment was made on July 8, 2021 The 4th amendment was made on June 16, 2022 The 5th amendment was made on May 29, 2025	In line with this amend ment

Attachment 7

Details of the Release the Non-compete Restriction on the Company's Director Candidates

Selection	Name	Company Name	Job Title	Employment Status
Director	Huang Wei-Hsiang	Taiwan Enterprise Management Consulting Co., Ltd.	Director	Currently Serving
Director	Huang Wei-Hsiang	Phenix Innovation and Entrepreneurship Investment Inc.	Director	Currently Serving
Director	Huang Wei-Hsiang	Phenix II Innovation and Entrepreneurship Investment Inc.	Director	Currently Serving
Independent Director	Chen Shih-Chieh	China Cyber Security International Co., Ltd.	Independent Director	Currently Serving

Appendix 1

Trigold Holdings Limited **Rules of Procedure for Shareholders' Meetings**

- Article 1 Unless otherwise provided by law, the Company shall conduct its shareholders' meetings in accordance with these Rules
- Article 2 In lieu of signing in, the attending shareholders (or proxies) shall submit a sign-in card. The number of shares present shall be calculated based on the sign-in card and electronic voting record.
- Article 3 Attendance at shareholders' meetings shall be calculated based on numbers of shares.
- Article 4 The location for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
- Article 5 If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the authority of the chairperson, his or her acting chair shall be determined in accordance with the provisions of the Company Act. Where a shareholders' meeting is convened by any other person having the convening right, he/she shall act as the chair of that meeting provided, however, that if there are two or more persons having the convening right, the Chairperson of the meeting shall be elected from among themselves.
- Article 6 The Company may appoint its attorneys, certified public accountants, or related personnel retained by it to attend a shareholders' meeting in a non-voting capacity. Personnel handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.
- Article 7 The Company shall make an audio or video recording of the proceedings of the shareholders' meeting and such recording shall be maintained for at least one year.
- Article 8 The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued share, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act.
When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.
- Article 9 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.
The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda (including extempore motions), except by a resolution of the shareholders' meeting. After the meeting is adjourned, shareholders shall not select another chair and continue the meeting at the same address or in any other location. However, if the Chairperson declares the adjournment of the meeting in a manner in violation of such rules governing the proceedings of meetings, a new Chairperson of the meeting may be elected by a resolution to be adopted by a majority of the voting rights represented by the shareholders attending the said meeting to continue the proceedings of the meeting.
- Article 10 Before speaking, the attending shareholders should first fill out speech notes clearly stating the purpose, account number (or the attendance card number) or account name and allow the

chair to determine the order to give the speech.

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

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

- Article 11 Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the topic, the chair may terminate the speech.
- Article 12 If a corporation is entrusted to attend a shareholders' meeting, it may appoint a representative to attend. When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal.
- Article 13 After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- Article 14 When the chair is of the opinion that a proposal has been discussed sufficiently to put it to voting, the chair may announce the discussion closed, and call for voting.
- Article 15 Monitoring and counting personnel for voting on a proposal shall be appointed by the chair. But all monitoring personnel should be shareholders. The outcome of a vote at the Audit Committee meeting shall be reported on the spot and be recorded accordingly.
- Article 16 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed, or adjourn the meeting without notice and announcement within five days by resolution of the shareholders' meeting.
If the meeting place cannot be further used and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholder meeting may ratify a resolution to resume the meeting at another place.
- Article 17 Unless otherwise required by the Company Act and by the Company's Article of Incorporation, the approval of a proposal shall require an affirmative vote of a majority of the voting rights of the attending shareholders. During voting, unless a shareholder expresses his or her dissent by electronic voting, if the chair solicits and receives no dissents, the motion is deemed passed, with equivalent force as a resolution by a vote.
- Article 18 When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is approved, the other proposals will then be deemed rejected, and no further voting shall be required.
- Article 19 The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor." If the shareholder violates the rules of procedures and defies the chairperson's instruction, and obstructs the proceedings and refuses to stop, the chairperson may direct the proctors (or security personnel) to escort the shareholder out of the venue.
- Article 20 Any matters not covered by these Rules shall be governed by the relevant laws and regulations and the relevant provisions of the Company's Articles of Incorporation.
- Article 21 These Rules shall be implemented after the approval of the shareholders' meeting, and the same applies to any amendment.
- Article 22 The Rules were established on June 15, 2017

Appendix 2

Trigold Holdings Limited Articles of Incorporation

Chapter 1 General Provisions

- Article 1 The Company is organized in accordance with the Business Mergers and Acquisitions Act, the Company Act and related laws and regulations, and is named Trigold Holdings Limited.
- Article 2 The Company shall establish its head office in Taipei City, Taiwan. The Company may establish branches or offices in appropriate locations in Taiwan and abroad as determined by the Board of Directors as business needs dictate.

Chapter 2 Shares

- Article 3 The total capital of the Company shall be set at NT\$3,000,000,000 divided into 300,000,000 shares, each with a par value of NT\$10 each, which the Board of Directors is authorized to issue in installments. 25,000,000 shares are reserved for the issuance of employee stock options, new employee restricted stocks, preferred shares with stock options, or stock options with stock options to exercise corporate bonds.
- The Company may issue employee stock options to employees of the Company and domestic and foreign controlled or subordinate companies who meet certain criteria, and may issue employee stock options at a price lower than the market price by special resolution of the shareholders' meeting, and may report and implement the issuance in installments within one year from the date of the shareholders' meeting.
- The Company may repurchase treasury stock and transfer it to employees, including employees of the Company and domestic or foreign controlled or subordinate companies who meet certain criteria, and if the transfer is made at a price lower than the average price of the shares actually repurchased, a special resolution should be made at the following shareholders' meeting before the transfer.
- When the Company issues new shares, the Company may reserve some shares for employees to subscribe to in accordance with Article 267(1) of the Company Act, which may include employees of the Company and domestic or foreign controlled or subordinate companies who meet certain criteria.
- The new employee restricted stocks issued to employees under Article 267(9) of the Company Act are subject to vesting conditions, such as service conditions or performance conditions, and their rights to shares are restricted until the vesting conditions are fulfilled. The Company shall issue new employee restricted stocks to employees by special resolution of the shareholders' meeting and may issue to employees of the Company and domestic or foreign controlled or subordinate companies who meet certain criteria, and may report and implement the issuance in installments within one year from the date of the shareholders' meeting.
- Article 4 The shares of the Company shall be in registered form, signed or sealed by directors representing the Company and shall be subject to the regulations of the securities regulatory authority. The shares issued by the Company may be exempted from printing stocks, but the shares should be registered with or kept in the centralized securities depository institution.
- Article 5 After the public offering of the Company's shares, the Company's stock affairs shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and other relevant laws and regulations promulgated by the competent securities authority.

Chapter 3 Business Engagement

- Article 6 The Company's business activities: H201010 Investment.
- Article 7 The Company is specialized in investment and shall not be limited to 40% of the Company's paid-in capital under Article 13, Paragraph 1 of the Company Act for the total amount of

investment.

- Article 8 The Company may provide external guarantees for the needs of its business or investee business in accordance with the measures authorized to be separately determined by the Board of Directors, and after the public offering of the Company's shares, the Company shall also follow the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies

Chapter 4 Shareholders' Meeting

- Article 9 There are two types of shareholders' meetings: regular and special. Regular meetings are held once a year within six months after the end of the fiscal year. Unless otherwise provided in the Company Act, special shareholders' meetings shall be convened when necessary. Unless otherwise provided in the Company Act and other relevant laws and regulations, shareholders' meetings shall be convened by the Board of Directors in accordance with the law.

- Article 9-1 The shareholders' meeting of the Company can be held by means of a visual communication network or other methods promulgated by the central competent authority. The conditions, operating procedures and other matters to be complied with in connection with the adoption of video shareholders' meetings shall be in accordance with the provisions of the competent authority.

- Article 10 The shareholders shall be notified of the date and place of the regular shareholders' meeting and the causes and subjects for the meeting at least fifteen days in advance of the convening of the regular shareholders' meeting. For shareholders holding less than 1,000 shares, the notice of the shareholders' meeting shall be made by public announcement. The notice of the meeting may be effected by means of electronic transmission, after obtaining prior consent from the recipient(s) thereof.

- Article 11 A shareholder may appoint a proxy to attend a shareholder meeting at each shareholder meeting by presenting a proxy form issued by the Company, stating the scope of authorization; If a person attends a shareholders' meeting as a proxy other than by using a proxy form issued by the Company, the proxy is invalid. Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the Company, otherwise, the portion of excessive voting power shall not be counted. A shareholder shall issue only one proxy form and appoint only one proxy, and should deliver the proxy form to the Company 5 days before the shareholder meeting. In the event of duplicate proxies, the one received earliest shall prevail. However, this does not apply to the situation where a declaration is made to cancel the previous proxy appointment.

After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

After the public offering of the Company's shares, the shareholders may exercise their voting rights in writing or electronically, in addition to attending the shareholders' meeting in person, as set forth in the notice of the shareholders' meeting. A shareholder who exercises his/her/its voting power at a shareholders meeting in writing or by way of electronic transmission shall be deemed to have attended the said shareholders' meeting in person, but shall be deemed to have waived his/her/its voting power in respect of any extemporary motion(s) and/or the amendment(s) to the contents of the original proposal(s) at the said shareholders' meeting.

In case a shareholder elects to exercise his/her/its voting power in writing or by way of

electronic transmission, his/her/its declaration of intention shall be served to the Company two days prior to the scheduled meeting date of the shareholders' meeting, whereas if two or more declarations of the same intention are served to the Company, the first declaration of such intention received shall prevail; unless an explicit statement to revoke the previous declaration is made in the declaration which comes later. In case a shareholder who has exercised his/her/its voting power in writing or by way of electronic transmission intends to attend the shareholders' meeting in person, he/she/it shall, two days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his/her/its voting power, serve a separate declaration of intention to rescind his/her/its previous declaration of intention made in exercising the voting power under the preceding Paragraph Two. In the absence of a timely rescission of the previous declaration of intention, the voting power exercised in writing or by way of electronic transmission shall prevail.

In case a shareholder has exercised his/her/its voting power in writing or by way of electronic transmission, and has also authorized a proxy to attend the shareholders' meeting on his/her/its behalf, then the voting power exercised by the authorized proxy for the said shareholder shall prevail.

After the public offering of the Company's shares, the use of proxy forms and related matters shall be governed by the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies

Article 12 Each shareholder of the Company shall have one voting right per share, except for those who are subject to restrictions or have no voting rights as listed in Article 179, Paragraph 2 of the Company Act.

If the government or a corporation is a shareholder, the exercise of voting rights shall be calculated on the basis of the consolidated shares held by the shareholder, and if there are more than two representatives, the representatives shall exercise their voting rights jointly.

Article 13 If a shareholder of the Company holds shares for another person, the shareholder shall be entitled to exercise the voting rights separately, and the conditions for exercising the voting rights separately and the manner of exercising the voting rights shall be in accordance with the regulations of the competent authority.

Article 14 Unless otherwise stipulated by laws and regulations for resolution by the Board of Directors, the following matters shall be resolved by the shareholders' meeting:

- I. Change of the Articles of Incorporation.
- II. Election of directors
- III. Auditing and adopting the reports issued by the Board of Directors.
- IV. Resolution of capital increase or decrease.
- V. Earnings distribution or losses make-up proposals.
- VI. Dissolution, merger or division of the Company.
- VII. Other matters that should be resolved by the shareholders' meeting as required by law.

Article 15 If a shareholder meeting is convened by the Board of Directors, the chairperson of the board shall chair the meeting. In case the Chairperson of the Board of Directors is on leave or absent or can not exercise his or her authority for any cause, the Vice Chairperson shall act on his behalf if there is a Vice Chairperson. In case the Vice Chairperson is also on leave or absent or unable to exercise his or her authority for any cause, the Chairperson of the Board of Directors shall designate one of the directors to act on his behalf. In the absence of such a designation, the directors shall elect from among themselves an acting Chairperson of the Board of Directors. Where a shareholders' meeting is convened by any other person having the convening right, he/she shall act as the chair of that meeting provided, however, that if there are two or more persons having the convening right, the Chairperson of the meeting shall be elected from among themselves.

Article 16 Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act or other laws and regulations, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

The “special resolution” referred to herein means a resolution of the shareholders’ meeting shall be made with the presence of shareholders representing at least two-thirds of the total number of issued shares and the consent of a majority of the voting rights of the shareholders present; or, if the total number of shares present is less than the aforementioned quotas, as provided by law, with the presence of shareholders representing a majority of the total number of issued shares and the consent of a majority of the voting rights of the shareholders present. However, if other laws and regulations provide for the total number of shares or the number of voting rights of shareholders present, the provisions of such laws and regulations shall apply.

Article 17 Resolutions adopted at a shareholders’ meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairperson of the meeting and shall be distributed to all shareholders of the Company within twenty (20) days after the close of the meeting.

The foregoing minutes may be prepared and distributed electronically, and after the public offering of Company’s shares, they may be distributed electronically or by public announcement.

Chapter 5 Directors and Audit Committee

Article 18 The Company shall have 5 to 11 directors, the number of which shall be determined by the Board of Directors’ and shall be elected by the shareholders’ meeting in accordance with the provisions of the Company Act and related laws and regulations for those who are competent to act. After the public offering of the Company’s shares, the Company shall have independent directors, who shall constitute at least three of the number of directors in the first paragraph. The professional qualifications, shareholdings, restrictions on concurrent employment, the manner of nomination and election of independent directors and other matters to be complied with shall be governed by the Securities and Exchange Act and related laws and regulations.

The total shareholding of all directors of the Company shall be in accordance with the regulations of the competent securities authority.

After the public offering of the Company’s shares, the election of the Company’s directors shall be based on the candidate nomination system in accordance with Article 192-1 of the Company Act, and the shareholders shall elect the directors from the respective lists of candidates.

Article 19 The term of office of the directors shall be three years. The directors shall be eligible for re-election. In case no election of new directors is effected after the expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may, ex officio, order the Company to elect new directors within a given time limit; and if no re-election is effected after the expiry of the given time limit, the out-going directors shall be discharged ipso facto from such expiration date.

During the term of office of a director, the Company may purchase liability insurance for the director by resolution of the Board of Directors.

Article 20 The Company shall have a Chairperson who shall be elected by and from among a majority of the directors present at a meeting of the Board of Directors at which two-thirds of the directors are present, and if necessary, one of the directors may be elected from among themselves as the Vice Chairperson. The Chairperson of the Board of Directors shall internally preside the shareholders’ meeting, the meeting of the Board of Directors, and shall externally represent the Company.

Article 20-1 Meetings of the Board of Directors shall be convened by the Chairperson of the board, except for the first board meeting of each term of the Board of Directors, which shall then be convened by the director who received a ballot representing the largest number of votes at the election of directors.

The majority or more of the directors may, by filing a written proposal setting forth therein the subjects for discussions and the reasons, request the Chairperson of the Board of Directors to convene a meeting of the Board of Directors.

If the Chairperson of the Board of Directors fails to convene a meeting of the Board of Directors within 15 days after the filing of the request under the preceding paragraph, the proposing directors may convene a meeting of the Board of Directors on their own.

Article 21 A meeting of the Board of Directors of the Company shall be convened by stating the causes and subjects and giving seven days' notice to the Directors, and may be convened by facsimile or e-mail; provided, however, that in case of emergency, it may be convened at any time. Unless otherwise provided in the Company Act, the Business Mergers and Acquisitions Act or other laws and regulations, resolutions of the Board of Directors shall be made by the presence of a majority of the Directors and the consent of a majority of the Directors present.

Article 22 If the Chairperson of the Board of Directors is absent from office or is unable to exercise his or her authority for any reason, the Vice Chairperson of the Board of Directors shall act as the Chairperson of the Board of Directors if there is a Vice Chairperson of the Board of Directors. If the Vice Chairperson is also absent from office or unable to exercise his or her authority for any reason, the Chairperson shall designate a Director to act for him or her. If the Chairperson of the Board of Directors does not designate an acting chair, the directors shall appoint one from among themselves to act as the acting chair.

Article 23 The Directors shall attend the meetings of the Board of Directors in person. In case a director is unable to attend a meeting of the Board of Directors on his/her behalf, he/she shall, at each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting and appoint another director to act on his or her behalf. A director may accept the appointment to act as the proxy referred to in the preceding Paragraph of one other director only.

In case a meeting of the Board of Directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 24 The authority of the Board of Directors shall be as follows.

- I. To determine the direction of business.
- II. To examine the budget and review the final accounts.
- III. To examine and approve important rules and regulations.
- IV. To propose capital increase or decrease proposals.
- V. To propose for earnings distribution of losses make-up
- VI. To resolve to issue corporate bonds.
- VII. To resolve to acquire the Company's shares.
- VIII. To approve the appointment, dismissal and remuneration of managerial officers.
- IX. To appoint directors and supervisors of subsidiaries.
- X. To address other authority as prescribed by law and authorized by the shareholders' meeting.
- XI. To establish functional committees, each of which shall be responsible to the Board of Directors and shall submit proposals to the Board of Directors for resolution. The Board of Directors shall establish rules and regulations for the exercise of the authority of each committee.

Article 25 Regardless of the Company's operating profit or loss, the Company may remunerate the directors for their duties in accordance with the extent of their participation in and contribution to the Company's operations and with reference to domestic and foreign industry standards, and the Board of Directors shall be authorized to agree on such remuneration in accordance with the usual standards of industry practice. For independent directors, the Board of Directors may determine a reasonable remuneration that is higher than that of non-independent directors. If the Company has an earnings surplus, the remuneration shall be distributed in accordance with the provisions of Article 32. The Board of Directors may

- Article 26 resolve to pay the directors' travel expenses in accordance with the usual industry practice.
- Article 27 The directors of the Company may also serve as directors and supervisors of subsidiaries.
- Article 28 (Deleted)
- Article 28 The Company may establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise. The term of office, the exercise of authority of the Audit Committee and other matters to be complied with shall be in accordance with the relevant laws and regulations, and the Board of Directors shall establish the Audit Committee Charter in accordance with the relevant laws and regulations.

Chapter 6 Managerial Officers

- Article 29 The Company may, by resolution of the Board of Directors, have a President or equivalent (such as a Chief Executive Officer or General Manager) and certain other managerial officers whose appointment, dismissal and remuneration shall be proposed to the Board of Directors by the attendance of a majority of the Directors present and the approval of a majority of the Directors present. The President or the equivalent shall be responsible to the Board of Directors and shall perform such duties as the Chairperson of the Board of Directors or the Board of Directors may designate. The appointment and dismissal of a general manager or equivalent position in the preceding paragraph shall be submitted by the Chairperson of the Board of Directors to the Board of Directors in accordance with the preceding paragraph. The appointment and dismissal of other managerial officers shall be proposed by the President or equivalent to the Board of Directors in accordance with the provisions of the first paragraph of this Article.
- Article 30 In addition to the authority of the shareholders' meeting and the Board of Directors conferred by laws and regulations and these Articles of Incorporation, the Board of Directors, the President or the equivalent, and the division of authority and responsibility of each department shall be authorized to prescribe the method of execution by the Board of Directors.

Chapter 7 Accounting

- Article 31 The Company shall have a fiscal year beginning on January 1 and ending on December 31 of each year. At the end of each fiscal year, the Board of Directors shall prepare the following consolidated reports of the Company and all consolidated subsidiaries and submit them to the members of the Audit Committee for review and approval before presented to the shareholders' meeting for adoption 30 days prior to the regular shareholders' meeting.
- I. Business report
 - II. Financial statements
 - III. Earning distribution or loss make-up proposals.
- The preparation, examination, reporting and filing of the foregoing reports and other matters specified by the competent authority shall be conducted in accordance with the Company Act, the Securities and Exchange Act and other relevant laws and regulations.
- The first financial statements and the resolution for earnings distribution or losses make-up under the first paragraph shall be distributed to the shareholders after they have been approved by the shareholders' meeting, and such distribution shall be made by public announcement.
- Article 32 In the event that the Company makes a profit in the year, the Board of Directors shall resolve to appropriate more than 0.01% and less than 5% as profit sharing remuneration to employees and not more than 3% as profit sharing remuneration to directors, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance.
- The aforementioned employee remuneration may be paid in the form of stock or cash, and

may be paid to employees of subordinate companies who meet certain criteria. A company may, by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees' remuneration distributed; and in addition, a report of such distribution shall be submitted to the shareholders' meeting.

The annual profit, if any, referred to in the first paragraph shall mean the profit before tax for the year before deducting employee remuneration and director remuneration.

The company shall not pay dividends or bonuses, if there are no surplus earnings. If the Company has surplus earnings as concluded by annual accounting close, after the Company has paid its taxes and made up for its losses, 10% of the accumulated distributable earnings shall be set aside as a legal reserve, and after the special reserve is appropriated or reversed as required by law, the Board of Directors shall prepare a distribution plan and distribute dividends to shareholders after the resolution of the shareholders' meeting.

The Company's dividend policy takes into account the Company's profitability, future operating plan capital requirements and changes in the industry environment, as well as shareholders' equity and the Company's long-term financial planning. The total amount of dividends to be distributed each year shall not be less than 30% of the current year's earnings; the total amount of cash dividends to be distributed shall not be less than 20% of the total amount of dividends and bonuses to be paid to shareholders in the current year.

Chapter 8 Supplementary Provisions

Article 33 The Articles of Incorporation were established on June 15, 2017

 The 1st amendment was made on June 13, 2019

 The 2nd amendment was made on June 18, 2020

 The 3rd amendment was made on July 8, 2021

 The 4th amendment was made on June 16, 2022

Appendix 3

Trigold Holdings Limited Shareholding of All Directors

Number of shares held by individual and all directors in the shareholder roster as of March 31, 2025, when the stock transfer is suspended. Statutory minimum shareholding of all directors should be 8,000,000 shares.

If there are two or more independent directors, the percentage of shareholding above is reduced to 80%.

Record date: March 31, 2025

Title	Name	Date elected	Term of office	Shareholding when elected		Shareholding in the shareholder roster on the date of stock transfer suspension	
				Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
Chairperson	Corporate Representative of WPG Holdings: Huang, Wei-Hsiang	2023.06.15	3 years	59,195,189	58.86%	72,012,027	57.35%
Director	Yeh, Chi-Tung	2023.06.15	3 years	1,512,039	1.50%	1,345,948	1.07%
Director	Corporate Representative of WPG Holdings: Tseng, Kuo-Tung	2023.06.15	3 years	59,195,189	58.86%	72,012,027	57.35%
Director	Corporate Representative of WPG Holdings: Chang, Wen-Chong	2023.06.15	3 years	59,195,189	58.86%	72,012,027	57.35%
Independent director	Chen, Shih-Chieh	2023.06.15	3 years	0	0.00%	0	0.00%
Independent director	Yung-Hong Yu	2023.06.15	3 years	0	0.00%	0	0.00%
Independent director	Kuo, Ching-Hui	2023.06.15	3 years	0	0.00%	0	0.00%
Total				60,707,228	62.36%	73,357,975	58.42%

Note 1: The Company has issued 125,569,450 shares

Note 2: Total number of issued shares in the shareholder roster as of March 31, 2025, when a stock transfer is suspended: 125,569,450 shares

Remarks

- I. Statutory minimum shareholding of all directors: 7.5%
- II. The maximum shareholding shall be calculated in accordance with Article 2, Paragraph 1 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”.
- III. The Company has two or more independent directors, so the percentage of shareholding above is reduced to 80%.
- IV. The statutory shareholding of all directors of the Company is 8,000,000 shares; as of March 31, 2025, all directors held 73,357,975 shares (Shares held by independent directors are not included in the shareholding of all directors).
- V. The Company has established the Audit Committee. Therefore, there is no statutory shareholding for Supervisors.