TRIGOLD HOLDINGS LIMITED

2026 ANNUAL SHAREHOLDERS’ MEETING

MEETING AGENDA

(Translation)

May 28, 2026

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.

2026 Regular Shareholders' Meeting of Trigold Holdings Limited

Handbook

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Trigold Holdings Limited

Agenda of 2026 Regular Shareholders' Meeting

Time: Thursday, May 28, 2026 (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 (Performance 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

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Management Presentation (Company Reports)

No. 1
Subject: 2025 Business Report
Explanation: 2025 Business Report (Please refer to Attachment 1 of this Handbook)

No. 2
Subject: Report on the Audit Committee's review of the 2025 financial statements
Explanation: Audit Committee's Report (Please refer to Attachment 2 of this Handbook)

No. 3
Subject: Report on 2025 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. At least 20% of the employee compensation mentioned in the preceding paragraph shall be allocated for distribution to rank-and-file employees".
2. The profit sharing remuneration to employees, directors and supervisors of the Company for 2025 has been approved by the Board of Directors on March 9, 2026 and March 30, 2026.
3. The above-mentioned profit sharing remunerations, including NT$990,000 for employees and NT$6,000,000 for directors, were paid in cash.

No. 4
Subject: 2025 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: 2025 business report and financial statements are submitted for adoption.

Explanation:

1. The Company's financial statements (including standalone and consolidated financial statements) for the 2025 have been audited and attested by CPAs Ming-Yi Wang and Lin, Yi-Fan from PwC Taiwan, who have issued an audit report.
2. Attached are the 2025 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 2025 earnings distribution proposal is submitted for adoption.

Explanation:

1. The Company intends to distribute cash dividends in the amount of NT$313,923,625 from the distributable earnings of 2025, and the cash dividends will be distributed at NT$2.5 per share. Dividend distribution is calculated up to the NT$1 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 2025 earnings distribution statement of the Company is hereby presented for adoption.

Trigold Holdings Limited

2025 Earning Distribution Table

Unit: NTD

Item	Amount
Undistributed retained earnings at the beginning of the period	530,369,745
Add: 2025 net profit after tax	849,138,124
Less: Adjustments to retained earnings for 2025	-
Less: Provision of legal reserve	(84,913,812)
Add: Reversal of special reserve	-
Distributable earnings	1,294,594,057
Distribution items:	
Shareholders' bonuses - cash (NT$2.5 per share)(Note)	(313,923,625)
Undistributed retained earnings at the end of the period	980,670,432

Note: The Company gives priority to the distribution of earnings for 2025.

Resolution:

Discussion

No. 1 Proposed by the Board of Directors

Subject: Discussion of the amendments to the Rules for Election of Directors
Explanation:

1. To amend the Company's "Procedures for Election of Directors" to meet the actual operational needs of the Company.
2. Comparison of amendments to the provisions. (Please refer to Attachment 6)
3. Please discuss.

Resolution:

Elections

No. 1 Proposed by the Board of Directors

Subject: Election of the 4rd term of board members of the Company
Explanation:

1. The Company's 3nd term of office of the Board of Directors, will expire on June 14, 2026. All existing directors will be discharged in advance and will be re-elected in accordance with the provisions of Article 199-1 of the Company Act.
2. The Company proposed to establish an audit committee in accordance with Article 14-4 of the Securities and Exchange Act and Article 28 of the Company's Articles of Incorporation. The Audit Committee shall be responsible for carrying out the duties of the supervisors under the Company Act, the Securities and Exchange Act and other laws and regulations. In order to accommodate the operation of the Audit Committee, the Company proposed to elect the 3rd term of the Board of Directors with a total of seven (7) seats, including three (3) independent directors, at the 2026 Annual General Shareholders' Meeting.1.
3. The term of office of the newly elected directors will be effective immediately upon the election of the third term of the Board of Directors at the 2026 Annual General Shareholders' Meeting. The three-year term of office of the newly elected directors will commence on May 28, 2026 and end on May 27, 2029. The directors (including independent directors) of the second term of the Board shall be discharged upon the election held at the 2026 Annual General Shareholders' Meeting.
4. The Company's Articles of Incorporation stipulate that a candidate nomination system shall be adopted for the election of directors, and shareholders shall elect the directors from among the nominees listed in the roster of director candidates. For their education, experience and other related information, please refer to Attachment 7 of this Handbook.

Voting Results:

Other Matters

No. 1 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Representative of WPG HOLDINGS LIMITED: Huang Wei-Hsiang)

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.
2. Please discuss.

Resolution:

No. 2 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Representative of WPG HOLDINGS LIMITED: Chang Wen-Chong)

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.
2. Please discuss.

Resolution:

No. 3 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Representative of WPG HOLDINGS LIMITED: Dai Ru-Fang)

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.
2. Please discuss.

Resolution:

No. 4 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Director: Yeh Chi-Tung)

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.
2. Please discuss.

Resolution:

No. 5 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Independent Director: Yu Yung-Hong)

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.
2. Please discuss.

Resolution:

No. 6 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Independent Director: Chen Shih-Chieh)

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.
2. Please discuss.

Resolution:

No. 7 Proposed by the Board of Directors

Subject: Proposal to release the restriction on non-competition for the Company's Director (Independent Director: Kuo Ching-Hui)

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.
2. Please discuss.

Resolution:

Questions and Motions

Adjournment

Attachment 1

Trigold Holdings Limited

Business Report

The Company assists enterprises in overcoming their individual challenges through diversified investment portfolios. Under the cross-industry holding platform structure, through internal governance and professional management systems, it delivers transparent and professional operations to enhance performance, strengthen investor confidence, and thereby expand the overall business scope and scale of the holding entity, ultimately becoming the model for cross-industry holding platforms.

I. 2025 Business Results

In 2025, driven by strong sales of desktop and server CPUs, increases in sales volume and prices of storage products (DRAM, SSD, HDD), and growth in large-scale commercial projects and commission revenue, operating revenue significantly increased compared to 2024, which in turn drove a simultaneous doubling of operating gross profit. Operating expenses increased due to the expansion of agency business and increased inventory scale, which led to a rise in expenses such as freight, warehousing, and insurance costs. In addition, due to the outstanding operating performance leading to an increase in bonus provisions, salary expenses also rose compared to the previous year. In terms of non-operating income and expenses, the expansion of agency business led to an increase in funding requirements, resulting in higher interest expenses on bank borrowings and causing overall non-operating expenses to expand compared to 2024.

Given the factors mentioned above, on the basis of explosive growth in operating revenue and gross profit in 2025, although operating expenses and interest expenses increased with business expansion, excellent product synergies and project contributions enabled a significant leap in profitability, resulting in substantial growth in annual net profit after tax and earnings per share compared to 2024.

The consolidated operating revenue for 2025 amounted to NT$40,975,406 thousand; operating income amounted to NT$1,292,941 thousand; net profit after tax amounted to NT$846,965 thousand; net profit attributable to the parent company amounted to NT$849,138 thousand; and basic earnings per share were NT$7.11. Key performance indicators include a consolidated Return on Working Capital (ROWC) of 16.82% and a Return on Equity (ROE) attributable to the shareholders of 28.51%. The consolidated operating results for 2025 are summarized as follows:

Consolidated Business Results

Unit: In thousands of NTD

Item	2025	2024
Operating revenue	40,975,406	28,392,539
Operating costs	38,480,470	27,067,544
Gross profit	2,494,936	1,324,995
Operating expenses	1,201,995	989,794
Operating income	1,292,941	335,201

Non-operating income (expenses)	(70,593)	(7,571)
Profit before tax	1,222,348	327,630
Profit after tax	846,965	233,301
Net profit attributable to owners of the parent	849,138	244,602

II. Analysis of receipts, expenditures, and profitability

Unit: In thousands of NTD

<table>
<tr><th colspan="3">Year / Item</th><th>2025</th><th>2024</th></tr>
<tr><td rowspan="3">Financial receipt and expenditure</td><td colspan="2">Net operating revenue</td><td>40,975,406</td><td>28,392,539</td></tr>
<tr><td colspan="2">Operating gross profit</td><td>2,494,936</td><td>1,324,995</td></tr>
<tr><td colspan="2">Net profit before tax</td><td>1,222,348</td><td>327,630</td></tr>
<tr><td rowspan="5">Profitability</td><td colspan="2">Return on equity %</td><td>28.51</td><td>10.60</td></tr>
<tr><td colspan="2">Basic earnings per share</td><td>7.11</td><td>2.43</td></tr>
<tr><td colspan="2">Diluted earnings per share</td><td>7.11</td><td>2.43</td></tr>
<tr><td rowspan="2">As a percentage of paid-in capital %</td><td>Operating profit</td><td>102.97</td><td>33.33</td></tr>
<tr><td>Net profit before tax</td><td>97.34</td><td>32.58</td></tr>
</table>

III. R&D status

With the rapid evolution of AI technology and rising demand for high computing power, the Company continues to strengthen its core competitive advantages in information products distribution and agency. Through the core strategy of hardware-software integration to enhance added value, the Company actively promotes AI PC and AI tool implementations while optimizing integrated services for large-scale commercial projects, improving WMS/TMS warehouse and logistics platform management, and accelerating the expansion into enterprise and government markets. In addition, the Company also continues to invest resources to promote platform-based operations and new brand strategies, strengthen digital transformation to enhance supply chain management efficiency, and establish replicable regional market expansion models to ensure a market-leading position and create greater value for shareholders and customers.

Chairperson: Huang, Wei-Hsiang President: Chang, Wen-Chong Accounting Officer: Tsao, Chun-Chieh

Attachment 2

Trigold Holdings Limited

Audit Committee’s Report

The Board of Directors has prepared the Company’s 2025 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 9, 2026

Attachment 3

Directors' Remuneration

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

December 31, 2025 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			
Corporate Director	WPG Holdings Co., Ltd.	–	–	–	–	2,527	2,527	–	–	2,527 0.30%	2,527 0.30%	–	–	–	–	–	–	–	–	2,527 0.30%	2,527 0.30%	–
Corporate Director Representative / Chairperson	WPG Holdings: Huang, Wei-Hsiang	384	384	–	–	–	–	–	–	384 0.05%	384 0.05%	3,200	3,200	–	–	--	--	--	--	3,584 0.42%	3,584 0.42%	9.910
Director	Yeh, Chi-Tung	384	384	–	–	632	632	–	–	1,016 0.12%	1,016 0.12%	4,000	10,130	–	250	–	–	–	–	5,016 0.59%	11,396 1.34%	–
Corporate Director Representative	WPG Holdings: Tseng, Kuo-Tung	384	384	–	–	–	–	–	–	384 0.05%	384 0.05%	–	–	–	–	–	–	–	–	384 0.05%	384 0.05%	5,055
Corporate Director Representative	WPG Holdings: Chang, Wen-Chong	384	384	–	–	–	–	–	–	384 0.05%	384 0.05%	12,000	12,000	250	250	–	–	–	–	12,634 1.49%	12,634 1.49%	–
Independent director	Chen, Shih-Chieh	384	384	–	–	947	947	–	–	1,331 0.16%	1,331 0.16%	–	–	–	–	–	–	–	–	1,331 0.16%	1,331 0.16%	–
Independent director	Kuo, Ching-Hui	504	504	–	–	947	947	–	–	1,451 0.17%	1,451 0.17%	–	–	–	–	–	–	–	–	1,451 0.17%	1,451 0.17%	–
Independent director	Yu, Yung-Hong	504	504	–	–	947	947	–	–	1,451 0.17%	1,451 0.17%	–	–	–	–	–	–	–	–	1,451 0.17%	1,451 0.17%	–

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 form 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.

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Attachment 4

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the 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, 2025 and 2024, 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.

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 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 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 inventory 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 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 Group'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 (including the Audit Committee) of Trigold Holdings Limited are responsible for overseeing the 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 evidence obtained up to the date of our report. However, future events or conditions may cause Trigold Holdings Limited 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 individual audit engagement, and for forming the individual audit opinion.

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).

From the matters communicated with those charged with governance, we determine that the key audit matters were of most significance in the audit of the Company's 2025 parent company only financial statements and 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.

Ming-Yi Wang   Yi-Fan, Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 9, 2026

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, 2025AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 18,595	-	$ 52,870	2
1180	Accounts receivable - related parties, net	7	10,396	-	11,920	-
1210	Other receivables - related parties	7	247,367	6	4,206	-
1220	Income tax assets - current		53	-	26	-
1410	Prepayments		68	-	4	-
11XX	**Total current assets**		276,479	6	69,026	2
	Non-current assets					
1550	Investments accounted for using equity method	6(2)	4,082,662	93	2,862,351	98
1755	Right-of-use assets		1,260	-	2,520	-
1840	Deferred income tax assets	6(16)	29,847	1	-	-
1900	Other non-current assets		10,950	-	950	-
15XX	**Total non-current assets**		4,124,719	94	2,865,821	98
1XXX	**Total assets**		$ 4,401,198	100	$ 2,934,847	100

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

TRIGOLD HOLDINGS LIMITED
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(3)	$ 310,000	7	$ 290,000	10
2110	Short-term notes and bills payable	6(3)	189,367	4	229,252	8
2200	Other payables	6(4)	39,500	1	35,854	1
2220	Other payables - related parties	7	442	-	447	-
2230	Current income tax liabilities		63,335	2	1,207	-
2280	Current lease liabilities		1,273	-	760	-
2300	Other current liabilities	6(5)	1,409	-	1,129	-
21XX	**Total current liabilities**		605,326	14	558,649	19
	Non-current liabilities					
2570	Deferred income tax liabilities	6(16)	136,274	3	34,822	1
2580	Lease liabilities - non-current		-	-	1,771	-
25XX	**Total non-current liabilities**		136,274	3	36,593	1
2XXX	**Total liabilities**		741,600	17	595,242	20
	Equity					
	Share capital	6(7)				
3110	Ordinary share		1,255,695	29	1,005,695	34
	Capital surplus	6(8)				
3200	Capital surplus		841,536	19	484,048	16
	Retained earnings	6(9)				
3310	Legal reserve		142,026	3	117,566	4
3320	Special reserve		-	-	16,935	1
3350	Unappropriated retained earnings		1,379,510	31	663,466	23
	Other equity	6(10)				
3400	Other equity		40,831	1	51,895	2
3XXX	**Total equity**		3,659,598	83	2,339,605	80
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 4,401,198	100	$ 2,934,847	100

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, 2025AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Item	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenue	6(2)(11) and 7	$ 1,043,079	100	$ 320,380	100
5000	Operating costs	6(6)(15)	(55,614)	(6)	(53,263)	(17)
6900	Operating profit		987,465	94	267,117	83
	Non-operating income and expenses					
7100	Interest income		3,548	-	313	-
7010	Other income	6(12)	4,177	1	5,125	2
7020	Other gains and losses	6(13)	(776)	-	(65)	-
7050	Finance costs	6(14)	(8,622)	(1)	(10,424)	(3)
7000	Total non-operating income and expenses		(1,673)	-	(5,051)	(1)
7900	**Profit before income tax**		985,792	94	262,066	82
7950	Income tax expense	6(16)	(136,654)	(13)	(17,464)	(6)
8200	**Profit for the year**		$ 849,138	81	$ 244,602	76
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		($ 12,026)	(1)	$ 74,815	24
8399	Income tax relating to items that may be reclassified	6(16)	962	-	(5,985)	(2)
8300	**Other comprehensive income, net**	6(10)	($ 11,064)	(1)	$ 68,830	22
8500	**Total comprehensive income (loss) for the period**		$ 838,074	80	$ 313,432	98
	Earnings per ordinary share	6(17)				
9750	Basic earnings per share		$ 7.11		$ 2.43	
9850	Diluted earnings per share		$ 7.11		$ 2.43	

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, 2025AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Ordinary share	Capital surplus	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total equity
2024								
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) for the period	6(10)	-	-	-	-	-	68,830	68,830
Total comprehensive income (loss) for the period		-	-	-	-	244,602	68,830	313,432
Appropriation and distribution of 2023 retained earnings	6(9)							
Legal reserve appropriated		-	-	13,503	-	(13,503)	-	-
Special reserve appropriated		-	-	-	16,935	(16,935)	-	-
Cash dividends		-	-	-	-	(80,456)	-	(80,456)
Reclassification of unpaid cash dividends for prior years	6(8)	-	70	-	-	-	-	70
Balance on December 31, 2024		$ 1,005,695	$ 484,048	$ 117,566	$ 16,935	$ 663,466	$ 51,895	$ 2,339,605
2025								
Balance on January 1, 2025		$ 1,005,695	$ 484,048	$ 117,566	$ 16,935	$ 663,466	$ 51,895	$ 2,339,605
Profit for the year		-	-	-	-	849,138	-	849,138
Other comprehensive income (loss) for the period	6(10)	-	-	-	-	-	(11,064)	(11,064)
Total comprehensive income (loss) for the period		-	-	-	-	849,138	(11,064)	838,074
Appropriations and distribution of 2024 retained earnings	6(9)							
Legal reserve appropriated		-	-	24,460	-	(24,460)	-	-
Special reserve appropriated		-	-	-	(16,935)	16,935	-	-
Cash dividends		-	-	-	-	(125,569)	-	(125,569)
Cash capital increase	6(7)(8)	250,000	357,425	-	-	-	-	607,425
Reclassification of unpaid cash dividends for prior years	6(8)	-	63	-	-	-	-	63
Balance on December 31, 2025		$ 1,255,695	$ 841,536	$ 142,026	$ -	$ 1,379,510	$ 40,831	$ 3,659,598

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, 2025AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 985,792	$ 262,066
Adjustments			
Adjustments to reconcile profit (loss)			
Share-based payments	6(6)(15)	1,275	-
Interest income		(3,548)	(313)
Interest expense	6(14)	7,655	9,240
Depreciation	6(15)	1,260	735
Share of profit of subsidiaries accounted for using the equity method	6(2)(11)	(995,572)	(277,307)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable - related parties, net		1,524	(1,052)
Other receivables - related parties		(225)	(607)
Prepayments		(64)	(4)
Other payables		3,630	6,816
Other payables - related parties		(5)	247
Other current liabilities		280	255
Cash inflow generated from operations		2,002	76
Interest received		612	313
Dividends received		73,435	-
Interest paid		(7,639)	(9,280)
Income taxes paid		(1,986)	(6,969)
Net cash flows from (used in) operating activities		66,424	(15,860)
Cash flows from investing activities			
Other receivables - related parties	7	(240,000)	-
Acquisition of investments accounted for using equity method	6(2)	(302,550)	-
Increase in prepayments for investments		(10,000)	-
Increase in refundable deposits		-	(950)
Net cash flows used in investing activities		(552,550)	(950)
Cash flows from financing activities			
Increase in short-term borrowings	6(18)	1,860,000	1,800,000
Decrease in short-term borrowings	6(18)	(1,840,000)	(1,830,000)
Increase in short-term notes and bills payable	6(18)	832,502	956,475
Decrease in short-term notes and bills payable	6(18)	(872,387)	(856,763)
Payment of the principal portion of lease liabilities	6(18)	(1,258)	(725)
Distribution of cash dividends to shareholders	6(9)	(125,569)	(80,456)
Cash capital increase	6(7)	600,000	-
Issuance costs of cash capital increase		(1,500)	-
Reclassification of unpaid cash dividends for prior years	6(8)	63	70
Net cash flows from (used in) financing activities		451,851	(11,399)
Decrease in cash and cash equivalents for the period		(34,275)	(28,209)
Cash and cash equivalents at beginning of year		52,870	81,079
Cash and cash equivalents at end of year		$ 18,595	$ 52,870

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

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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, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission (FSC).

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 Group's 2025 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 2025 consolidated financial statements are stated as follows:

Inventory valuation

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 Group is primarily engaged in the sale of computers and the peripherals thereof as well as 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 losses on inventory due to market value decline. The Group measured normal sale of inventories at the lower of cost and net realizable value, identifying the net realizable value of each inventory item number individually, comparing it with the lower of cost, and looking into the destocking situation of individually identified inventory that aged beyond a specific period, so as to provide for inventory valuation losses. Since the amount of inventory was material, types were various, information sources in calculating each net realizable value 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 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 Group'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.

Other Matters – parent company only financial statement

Trigold Holdings Limited has prepared the parent company only financial statements for the years ended 2025 and 2024, and our auditors have issued audit reports with unqualified opinions, which are available for reference.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern 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 the audit of the consolidated 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 consolidated financial statements.

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

1. Identify and assess risks of material misstatement due to fraud or error, design and perform audit procedures, and obtain sufficient and proper evidence as a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the 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 Trigold Holdings Limited to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content, including the disclosures, and whether underlying transactions and events are represented in a fair manner.
6. 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 engagement, and for forming the group audit opinion.

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).

From the matters communicated with those charged with governance, we determined the key audit matters for the audit of the Group's 2025 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.

Ming-Yi Wang　　　　　　　　　　Yi-Fan, Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 9, 2026

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, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,630,357	5	$ 1,332,837	9
1110	Financial assets at fair value through profit or loss - current	6(2)	276	-	3,218	-
1136	Current financial assets at amortized cost, net	6(3) and 8	17,906	-	17,866	-
1150	Notes receivable, net	6(4)	78,204	-	75,063	-
1170	Accounts receivable, net	6(4)(20)	3,139,907	10	3,068,677	20
1180	Accounts receivable - related parties, net	7	58,271	-	132,226	1
1200	Other receivables	6(12)	15,154,153	48	147,744	1
1210	Other receivables - related parties	7	859	-	1,729	-
1220	Income tax assets - current		13,917	-	13,448	-
130X	Inventory	6(5)	8,286,681	26	9,832,452	65
1410	Prepayments		295,164	1	158,240	1
1470	Other current assets	6(12)	2,347,851	8	1,740	-
11XX	**Total current assets**		31,023,546	98	14,785,240	97
	Non-current assets					
1510	Financial assets at fair value through profit or loss – non-current	6(2)	65,236	-	49,490	-
1550	Investments accounted for using equity method	6(6)	3,556	-	3,996	-
1600	Property, plant and equipment	6(7)	44,423	-	39,106	-
1755	Right-of-use assets	6(8)	169,905	1	217,035	2
1780	Intangible assets		3,116	-	693	-
1840	Deferred income tax assets	6(27)	158,053	1	80,081	1
1900	Other non-current assets	6(10)	38,924	-	32,054	-
15XX	**Total non-current assets**		483,213	2	422,455	3
1XXX	**Total assets**		$ 31,506,759	100	$ 15,207,695	100

(Continued)

TRIGOLD HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(11)	$ 3,455,974	11	$ 1,823,053	12
2110	Short-term notes and bills payable	6(11)	269,280	1	289,165	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	178,992	1	15	-
2130	Current contract liabilities	6(20)	33,313	-	26,024	-
2150	Notes payable		92	-	190	-
2170	Accounts payable		3,810,194	12	1,546,616	10
2180	Accounts payable - stakeholders	7	67,590	-	8,044,993	53
2200	Other payables	6(12)(20)	17,985,378	57	514,020	3
2220	Other payables - related parties	7	1,052,301	3	15,124	-
2230	Current income tax liabilities		265,185	1	60,575	1
2280	Current lease liabilities	7	46,304	-	46,734	-
2365	Current refund liabilities	6(15)	378,063	1	265,399	2
2399	Other current liabilities		11,823	-	3,096	-
21XX	**Total current liabilities**		27,554,489	87	12,635,004	83
	Non-current liabilities					
2570	Deferred income tax liabilities	6(27)	150,800	1	60,360	1
2580	Lease liabilities - non-current	7	135,182	-	178,324	1
2600	Other non-current liabilities		37,226	-	22,568	-
25XX	**Total non-current liabilities**		323,208	1	261,252	2
2XXX	**Total liabilities**		27,877,697	88	12,896,256	85
	Equity					
	Equity attributable to owners of parent					
	Share capital	6(16)				
3110	Ordinary share		1,255,695	4	1,005,695	7
	Capital surplus	6(17)				
3200	Capital surplus		841,536	3	484,048	3
	Retained earnings	6(18)				
3310	Legal reserve		142,026	1	117,566	1
3320	Special reserve		-	-	16,935	-
3350	Unappropriated retained earnings		1,379,510	4	663,466	4
	Other equity	6(19)				
3400	Other equity		40,831	-	51,895	-
31XX	**Total equity attributable to owners of parent**		3,659,598	12	2,339,605	15
36XX	**Non-controlling interest**		(30,536)	-	(28,166)	-
3XXX	**Total equity**		3,629,062	12	2,311,439	15
3X2X	**Total liabilities and equity**		$ 31,506,759	100	$ 15,207,695	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, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			2025		2024	
	Item	Notes	Amount	%	Amount	%
4000	Operating revenue	6(20) and 7	$ 40,975,406	100	$ 28,392,539	100
5000	Operating costs	6(5) and 7	(38,480,470)	(94)	(27,067,544)	(95)
5900	Gross profit		2,494,936	6	1,324,995	5
	Operating expenses	6(25) (26) and 7				
6100	Selling expenses		(882,526)	(2)	(712,655)	(3)
6200	Administrative expenses		(320,963)	(1)	(255,857)	(1)
6450	Expected credit impairment gain (loss)	12(2)	1,494	-	(21,282)	-
6000	Total operating expenses		(1,201,995)	(3)	(989,794)	(4)
6900	Operating profit		1,292,941	3	335,201	1
	Non-operating income and expenses					
7100	Interest income	6(21) and 7	8,605	-	74,151	-
7010	Other income	6 (22) and 7	46,472	-	41,390	-
7020	Other gains and losses	6(23)	27,095	-	(13,610)	-
7050	Finance costs	6(24) and 7	(152,599)	-	(107,282)	-
7060	Share of loss of associates and joint ventures accounted for using equity method		(166)	-	(2,220)	-
7000	Total non-operating income and expenses		(70,593)	-	(7,571)	-
7900	**Profit before income tax**		1,222,348	3	327,630	1
7950	Income tax expense	6(27)	(375,383)	(1)	(94,329)	-
8200	**Profit for the year**		$ 846,965	2	$ 233,301	1
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		($ 12,223)	-	$ 74,192	-
8399	Income tax relating to items that may be reclassified	6(27)	962	-	(5,985)	-
8360	Items that may be reclassified subsequently to profit or loss total amount		(11,261)	-	68,207	-
8300	**Other comprehensive income, net**		($ 11,261)	-	$ 68,207	-
8500	**Total comprehensive income (loss) for the period**		$ 835,704	2	$ 301,508	1
	Net profit attributable to					
8610	Owners of the parent		$ 849,138	2	$ 244,602	1
8620	Non-controlling interest		(2,173)	-	(11,301)	-
			$ 846,965	2	$ 233,301	1
	Comprehensive income attributable to					
8710	Owners of the parent		$ 838,074	2	$ 313,432	1
8720	Non-controlling interest		(2,370)	-	(11,924)	-
			$ 835,704	2	$ 301,508	1
	Earnings per ordinary share	6(28)				
9750	Basic earnings per share		$ 7.11		$ 2.43	
9850	Diluted earnings per share		$ 7.11		$ 2.43	

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, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of parent		Retained earnings						
	Notes	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total	Non-controlling interest	Total equity
2024										
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) for the period	6(19)	-	-	-	-	-	68,830	68,830	(623)	68,207
Total comprehensive income (loss) for the period		-	-	-	-	244,602	68,830	313,432	(11,924)	301,508
Appropriation of retained earnings for 2023	6(18)									
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
2025										
Balance on January 1, 2025		$ 1,005,695	$ 484,048	$ 117,566	$ 16,935	$ 663,466	$ 51,895	$ 2,339,605	($ 28,166)	$ 2,311,439
Profit for the year		-	-	-	-	849,138	-	849,138	(2,173)	846,965
Other comprehensive income (loss) for the period	6(19)	-	-	-	-	-	(11,064)	(11,064)	(197)	(11,261)
Total comprehensive income (loss) for the period		-	-	-	-	849,138	(11,064)	838,074	(2,370)	835,704
Cash capital increase	6(16)(17)	250,000	357,425	-	-	-	-	607,425	-	607,425
Appropriation of retained earnings for 2024	6(18)									
Legal reserve appropriated		-	-	24,460	-	(24,460)	-	-	-	-
Reversal of special reserve		-	-	-	(16,935)	16,935	-	-	-	-
Cash dividends		-	-	-	-	(125,569)	-	(125,569)	-	(125,569)
Reclassification of unpaid cash dividends for prior years		-	63	-	-	-	-	63	-	63
Balance on December 31, 2025		$ 1,255,695	$ 841,536	$ 142,026	$ -	$ 1,379,510	$ 40,831	$ 3,659,598	($ 30,536)	$ 3,629,062

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, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of parent

Retained earnings

Notes | Ordinary share | Capital surplus | Legal reserve | Special reserve | Unappropriated retained earnings

Cash flows from operating activities			
Profit before tax		$ 1,222,348	$ 327,630
Adjustments			
Adjustments to reconcile profit (loss)			
Net gain on financial assets or liabilities at fair value through profit or loss		164,331	(10,625)
Expected credit impairment (reversal) loss	12(2)	(1,494)	21,282
(Gain) loss on disposal of property, plant and equipment	6(23)	(30)	6,814
Share-based payments	6(14)(17)	8,925	-
Impairment losses on fixed assets	6(23)	-	3,703
Depreciation	6(25)	66,922	87,220
Amortization	6(25)	2,849	2,593
Interest income	6(21)	(8,605)	(74,151)
Dividend income	6(22)	(1,780)	(1,347)
Loss on disposal of investments	6(23)	1,115	-
Gains on lease modifications	6(8)(23)	(38)	(712)
Interest expense	6(24)	148,143	101,049
Share of profit (loss) of associates accounted for using the equity method		166	2,220
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		(3,141)	17,275
Accounts receivable		(65,759)	(1,287,966)
Accounts receivable - stakeholders		73,954	(100,251)
Other receivables		(15,006,409)	7,739
Other receivables - related parties		870	26,274
Inventory		1,544,368	(7,096,437)
Prepayments		(136,924)	(65,352)
Other current assets		(2,346,512)	47
Changes in operating liabilities			
Current contract liabilities		8,947	(1,471)
Notes payable		(98)	(8,700)
Accounts payable		2,263,578	(787)
Accounts payable - stakeholders		(7,977,403)	7,972,477
Other payables		17,440,642	37,560
Other payables - stakeholders		31,416	(3,175)
Current refund liabilities		109,809	110,442
Other current liabilities		8,727	(16,066)
Other non-current liabilities		742	488
Cash generated from (used in) operations		(2,450,341)	57,773
Interest received		8,605	102,139
Dividends received		1,780	1,347
Interest paid		(116,360)	(103,498)
Income taxes paid		(143,822)	(65,011)
Net cash outflows used in operating activities		(2,700,138)	(7,250)

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, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of parent				
				Retained earnings		
	Notes	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings

Cash flows from investing activities			
Acquisition of financial assets at amortized cost		($ 52,562)	($ 63,515)
Decrease in financial assets at amortized cost		52,522	64,234
Decrease in other receivables due from related parties		-	1,325,381
Acquisition of property, plant and equipment	6(7)	(17,725)	(24,595)
Proceeds from disposal of property, plant and equipment		47	844
Intangible assets increased		(5,272)	(1,849)
Increase in refundable deposits		(2,582)	(5,717)
Decrease in refundable deposits		1,657	14,671
Increase in other non-current assets		(12,123)	(8,078)
Net change in cash from disposal of subsidiaries	6(29)	(653)	-
Net cash flows (used in) from investing activities		(36,691)	1,301,376
Cash flows from financing activities			
Increase in short-term loans		25,250,593	12,274,517
Decrease in short-term loans		(23,649,324)	(13,228,053)
Increase in short-term notes and bills payable		2,602,502	3,053,407
Decrease in short-term notes and bills payable		(2,622,387)	(3,073,525)
Borrowings from related parties	6 (30) and 7	996,207	-
Payment of the principal portion of lease liabilities	6(30)	(49,675)	(62,309)
Decrease in guarantee deposits received		(3,014)	(28,158)
Increase in deposits received		17,129	822
Distribution of cash dividends to shareholders	6(18)	(125,569)	(80,456)
Cash capital increase	6(16)	600,000	-
Issuance costs of cash capital increase		(1,500)	-
Reclassification of unpaid cash dividends for prior years		63	70
Net cash flows from (used in) financing activities		3,015,025	(1,143,685)
Effect of exchange rate changes		19,324	89,856
Net increase in cash and cash equivalents for the period		297,520	240,297
Cash and cash equivalents at beginning of year		1,332,837	1,092,540
Cash and cash equivalents at end of year		$ 1,630,357	$ 1,332,837

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

Attachment 6

Trigold Holdings Limited

Comparison Table for the Rules for Election of Directors Before and After Amendment

Original provisions	Amended provisions	Reason
Article 2: The election of directors of the Company shall be conducted at a shareholders' meeting. The Board of Directors shall prepare the ballots and indicate the number of voting rights thereon. The voters' names may be replaced by the attendance certificate numbers printed on the ballots. Records of electronic voting shall be deemed as ballots for the purpose of vote counting.	**Article 2:** The election of directors of the Company shall be conducted at a shareholders' meeting. The convener shall prepare the ballots and indicate the number of voting rights thereon. The voters' names may be replaced by the attendance certificate numbers printed on the ballots. Voting shall be conducted by the cumulative voting system, and records of electronic voting shall be deemed as ballots for the purpose of vote counting.	In accordance with the Financial Supervisory Commission letter dated May 29, 2020 (Ref. No. Jin-Guan-Zheng Fa Zi 1090338980), and the Taiwan Stock Exchange letter dated June 3, 2020 (Ref. No. Tai-Zheng-Gui Zi 10900094681).
Article 3: After the Company's shares are publicly issued, the election of directors (including independent directors) shall separately adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. Shareholders shall elect from the respective lists of candidates.	**Article 3:** The election of directors of the Company shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. Shareholders shall elect from the list of director candidates.	Text adjusted.
Article 6: If the elected candidate is a shareholder, the voter shall clearly fill in, in the "Candidate" field on the ballot, the account name and shareholder account number of the candidate; if the candidate is not a shareholder, the voter shall clearly fill in the candidate's name and identification document number. However, where a government entity or juristic person shareholder is elected as a candidate, the "Candidate Account Name" field on the ballot shall state the name of such government entity or juristic person; it may also state the name of such government entity	**Article 6:** Deleted.	In accordance with the Financial Supervisory Commission letter dated April 25, 2019 (Ref. No. Jin-Guan-Zheng Fa Zi 1080311451), and the Taiwan Stock Exchange

Original provisions	Amended provisions	Reason
or juristic person and the name(s) of its representative(s). If there are multiple representatives, the names of the representatives shall be filled in separately. For the items stated in the preceding paragraph (candidate account name, account number, identification document number), the Board of Directors may fill them in on behalf of shareholders.		letter dated June 3, 2020 (Ref. No. Tai-Zheng-Gui Zi 10900094681).
Article 7: A ballot shall be invalid under any of the following circumstances: (1) The ballot is not cast into the ballot box, or is cast after the voting time has expired. (2) A ballot not prepared in accordance with These Procedures is used. (3) A blank ballot is cast into the ballot box. (4) The writing is unclear and cannot be identified, or the ballot has been altered. (5) Where the candidate entered is a shareholder, the account name and shareholder account number do not match the shareholders' register; where the candidate entered is not a shareholder, the name and identification document number do not match upon verification. (6) Where the account name (or name) and the identification document number of the candidate entered fail to match upon verification. (7) Where, in addition to the candidate's account name (or name) and shareholder account number (or identification document number), other words are written on the ballot. (8) Where the candidate's name is the same as that of another shareholder, and neither the shareholder account number nor the identification document number is provided for identification purposes. (9) Where more than one candidate is entered on the same ballot.	**Article 7:** A ballot shall be invalid under any of the following circumstances: (1) The ballot is not cast into the ballot box, or is cast after the voting time has expired. (2) A ballot not prepared in accordance with These Procedures is used. (3) A blank ballot is cast into the ballot box. (4) The writing is unclear and cannot be identified, or the ballot has been altered. (5) The candidate name entered does not match the list of director candidates upon verification. (6) Where, in addition to the candidate's account name (or name) and the number of votes allocated, other words are written on the ballot. (7) Where two or more candidates are entered on the same ballot.	In accordance with the Taiwan Stock Exchange letter dated June 3, 2020 (Ref. No. Tai-Zheng-Gui Zi 10900094681).
Article 8: The election results shall be determined by the number of voting rights represented by the votes obtained by each candidate, and those with the highest numbers shall be elected in sequence. If two or more candidates obtain the same number of voting rights and such number exceeds the required	**Article 8:** The election results shall be determined by the number of voting rights represented by the votes obtained by each candidate, and those with the highest numbers shall be elected in sequence. If two or more candidates obtain the same number of voting rights and such number exceeds the required	Text adjusted.

Original provisions	Amended provisions	Reason
quota, the winners shall be determined by drawing lots among those tied candidates. If any tied candidate is absent, the chairperson shall draw lots on his/her behalf.	quota, the winners shall be determined by drawing lots among those tied candidates. If any tied candidate is absent, the chairperson shall draw lots on his/her behalf.	
Article 10: Directors elected by voting shall be issued a notice of election by the Board of Directors.	**Article 10:** Directors elected by voting shall be issued a notice of election by the Board of Directors.	Text adjusted.
Article 14: Date of Establishment and Amendment The Procedures were established and approved at the shareholders' meeting on June 15, 2017 The 1st amendment was made on June 18, 2020	**Article 14: Date of Establishment and Amendment** The Procedures were established and approved at the shareholders' meeting on June 15, 2017 The 1st amendment was made on June 18, 2020 The 2nd amendment was made on May 28, 2026	In line with this amendment

Attachment 7

List of Director Candidates

(Non-independent directors, in alphabetical order by last name)

Name	Education and Professional qualifications	Experience (start and end month/year)	Shareholding
WPG Holdings Co., Ltd. Representative: Huang, Wei-Hsiang	Department of Engineering Science, National Cheng Kung University	Chairman, WPG Holdings Co., Ltd. (November 2005 - present)； Chairman, Trigold Holdings Limited (June 2017 - present)； Director (Corporate Representative) T.H.I. International Investment Holding Co., Ltd. (May 2022 - present)； Director, Phoenix Innovation Venture Capital Co., Ltd. (January 2020 - present)； Director, Phoenix II Innovation Venture Capital Co., Ltd. Director, Phoenix VI Innovation Venture Capital Co., Ltd. Director, Taiwan Corporate Restructuring Management Consulting Co., Ltd. Executive Director, Taipei Electronics Components Association (TECSA) Standing Supervisor, Hua Ju Industry Common Standards Promotion Foundation	72,012,027
WPG Holdings Co., Ltd. Representative: Tseng, Kuo-Tung	Department of Electronics Engineering, National Taiwan Ocean University	Director, WPG Holdings Ltd. (June 2011 - present)； Chairman, Yosun Industrial Corp. (October 1999 - present)； Chief Sustainability Officer, WPG Holdings Ltd. (2020 - present) Vice President, WPG Holdings Ltd. (June 2011- December 2020)； Director (Corporate Representative), Trigold Holdings Limited (September 2017 - present)； Director (Corporate Representative), Qleap Accelerators Limited； Director (Corporate Representative), Ability I Venture Capital Corporation； President, Management Intelligence Sharing Association (December 2019-present)； President, TECSA	72,012,027

WPG Holdings Co., Ltd. Representative: Chang, Wen-Chong	Department of Electrical Engineering, National Tsing Hua University	Director (Corporate Representative), Trigold Holdings Limited (January 2023 - present)； President, Trigold Holdings Limited (March 2021 - present)； Director, Genuine C&C Inc. (March 2021 - present)； Chairman, Pinguo Investment Co., Ltd. Director (Corporate Representative) Audi Northern Region Co., Ltd.	72,012,027
WPG Holdings Co., Ltd. Representative: Dai Ru-Fang	Department of Law, National Taiwan University	Director, Shihyou Investment Co., Ltd.； Director (Corporate Representative), EDOM Technology Co., Ltd. (June 2025 - present)； Chief Legal Officer and Chief Corporate Governance Officer, WPG Holdings Limited	72,012,027
Yeh, Chi-Tung	Department of Computing, Tamkang University and MBA, Shih Chien University	Director, Trigold Holdings Limited (September 2017 - present)； Chairman, Genuine C&C Inc (October 2017 - present)； Chairman, HOBAN INC. (April 2010 - present) ； Director (Corporate Representative) Pengyu Technology Inc. (December 2025 - present)	814,948

(Independent directors, in alphabetical order by last name)

Name	Education and Professional qualifications	Experience (start and end month/year)	Shareholding
Yung-Hong Yu	Ph.D., University of California, Berkeley PH.D., Sun Yat-Sen University, China MBA, Colorado State University	Partner, Ernst & Young Global Limited (July 1992 – October 2008) Executive Director, Ernst & Young Business Advisory Service (July 1992 - October 2008) Independent Director, WPG Holdings Ltd. (July 2008 – June 2020) Independent Director, Trigold Holdings Ltd. (June 2023 - present) Vice Chairman, Fullerton Technology Co., Ltd. (July 2024 - present) Independent Director, Stark Technology Co., Ltd. (May 2025 - present) Director, Getti Holdings Co., Ltd. (June 2025 - present)	0
Chen, Shih-Chieh	Department of Law, National Taiwan University Master Bachelor degree in Law, National Taiwan University Attorney's License	Legal Affairs Staff, Central Weather Bureau, Ministry of Transportation and Communications (July 1990 - January 1991) Judge, Taiwan Banqiao District Court (October 1994 - December 2002) Director and Supervisor, Taipei Bar Association (May 2011- May 2017) Co-chairman on the Intellectual Property Protection and Licensing Committee of the American Chamber of Commerce in Taipei (AmCham) (January 2007 - present) Partner-in-Charge of the Taipei Office, Jones Day (January 2017 - present) Independent director, Trigold Holdings Limited (October 2017 - present) President, Monte Jade Science & Technology Association (Taiwan) (January 2019 - present) Supervisor, Taiwan Industry Holding Association (August 2025 - present)	0
Kuo, Ching-Hui	Department of Accounting, Soochow University CPA License	Auditor of PricewaterhouseCoopers Taiwan (July 1981 - July 1983) Accounting of Carlin Plastic Manufacturing Co. Ltd. (August 1983 - December 1983) Assistant Manager of Cost Accounting, FreshDelight Co., Ltd. (January 1984 – May 1988) CPA-in-Charge, Honching Certified Public Accounting Firm (June 1988 - present) Director, Sonix Technology Co., Ltd. (July 2021 - present) Independent director, Trigold Holdings	0

		Limited (June 2020 - present)	

Note 1. Rationale for nominating an independent director for a fourth term (three consecutive terms already served):

Although Mr. Chen Shih-Chieh has served as an independent director of the Company for three consecutive terms, in consideration of his professional legal background and the fact that he is the first judge certified by the Judicial Yuan as a specialist in intellectual property law, he possesses extensive experience in relevant laws and regulations as well as business management practices. He is able to provide forward-looking and impartial advice for the Company's operational development. He has also continuously assisted the Board of Directors and its functional committees by providing professional recommendations and supervision, thereby promoting the enhancement of the Company's corporate governance framework and facilitating the transmission of experience.

During his term of office (2017 to 2020), Mr. Chen joined the Company and served as an independent director and a member of the Compensation Committee. When the Company established the Compensation Committee in 2017, the Company relied on his expertise and objective standpoint to assist in establishing the compensation and related systems. He also evaluated the compensation policies and systems for the Company's directors and managerial officers and made recommendations to the Board of Directors, serving as an important reference for the Board's decision-making.

During his term (2020 to 2023), the Company established the Audit Committee in 2020, and Mr. Chen served as a member thereof, continuing to assist the Board in strengthening the corporate governance system and enhancing audit oversight functions and management mechanisms. In addition, he places importance on feedback from stakeholders and assisted in establishing a dedicated email mailbox for the Audit Committee to receive anonymous reports and to strengthen the whistleblower mechanism, thereby helping the Company implement integrity-based governance and continuously improve its corporate governance practices.

In view of the need to further deepen and enhance corporate governance, the Company intends to continue nominating Mr. Chen Shih-Chieh as a candidate for independent director in this election, so that he may continue to leverage his expertise in fulfilling the duties of an independent director, provide the professional opinions necessary for the Board's oversight, and contribute to the Company's stable and sustainable development.

Attachment 8

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

Elected term	Name	Company which the individual concurrently serves	Position held
Director	Wei-Hsiang Huang (The corporate the individual represents: WPG Holdings)	WPG Holdings Co., Ltd.	Chairperson
		WPG Investment Co., Ltd.	Director (Corporate Representative)
		WPG Electronics (HK) Limited	Director (Corporate Representative)
		World Peace Industrial Co., Ltd.	Director (Corporate Representative)
		Silicon Application Corp.	Director (Corporate Representative)
		Asian Information Technology Inc.	Director (Corporate Representative)
		Yosun Industrial Corp.	Director (Corporate Representative)
		Phenix Innovation and Entrepreneurship Investment Inc.	Director
		Phoenix VI Innovation Venture Capital Co., Ltd.	Director
		Phenix II Innovation and Entrepreneurship Investment Inc.	Director

		Taiwan Corporate Restructuring Management Consulting Co., Ltd.	Director
		T3EX Global Holdings Corp.	Director (Corporate Representative)
Director	Chang, Wen-Chong (The corporate the individual represents: WPG Holdings)	Pinguo Investment Co., Ltd.	Director
		ACE MOTORS INC.	Director (Corporate Representative)
Director	Dai, Ru-Fang (The corporate the individual represents: WPG Holdings)	WPG Investment Co., Ltd.	Director (Corporate Representative)
		EDOM Technology Co., Ltd.	Director (Corporate Representative)
		WPG Holdings Co., Ltd.	Chief Legal Officer and Chief Corporate Governance Officer
Director	Yeh, Chi-Tung	Pengyu Technology Inc.	Director (Corporate Representative)
Independent Director	Yung-Hong Yu	Fullerton Technology Co.	Vice Chairman
		Stark Technology Inc.	Independent Director
		Getti Holdings Co., Ltd.	Director
Independent Director	Chen, Shih-Chieh	CHT Security Co. Ltd.	Independent Director

Independent Director	Kuo, Ching-Hui	Sonix Technology Co., Ltd.	Director

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 resolve to pay the directors' travel expenses in accordance with the usual industry practice.

Article 26 The directors of the Company may also serve as directors and supervisors of subsidiaries.

Article 27 (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. At least 20% of the employee compensation mentioned in the preceding paragraph shall be allocated for distribution to rank-and-file employees.

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
The 5th amendment was made on May 29, 2025

Appendix 3

Effective date approved by the shareholders' meeting: 2020/06/18

Trigold Holdings Limited

Rules for Election of Directors

Article 1 Except where prescribed by laws and regulations or the Articles of Incorporation of the Company, the election of directors shall in all cases be conducted in accordance with these Rules.

Article 2 Election of directors of the Company shall be held at the shareholders' meeting. The Board of Director of the Company shall prepare ballots and note the number of voting rights. The attendance card numbers printed on the ballots may be used instead of recording the names of voters. The electronic voting record is deemed to be the valid vote.

Article 3 After the public offering of the Company's shares, the election of the Company's directors (including independent 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 4 The election of directors shall adopt a disclosed cumulative voting method. The number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. Independent and non-independent directors shall be elected at the same time, but in separately calculated numbers.

Article 5 Before the election begins, the Chair shall appoint a number of vote-monitoring and vote-counting personnel with shareholder status to perform their respective duties. Ballot boxes shall be prepared by the Company, and shall be opened and inspected by the vote-monitoring personnel before voting.

Article 6 If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot. For a non-shareholder candidate, the voter shall enter the candidate's full name and identity card number in the said column of the ballot. However, when the government or corporate shareholder is a candidate, the title of the government or corporate should be filled in the "Candidate" column of the ballot with the name of its representative stated. When there are multiple representatives, the names of each respective representative shall be entered.

Shareholders may fill in the account name, account number, and identify card number of the candidate in the preceding paragraph with seal.

Article 7 A ballot is invalid if any of the following circumstances occur:

(1) Ballots that have not been cast or have been placed in the ballot box after the voting hours.
(2) Votes that are not in compliance with these Rules;
(3) A blank ballot is placed in the ballot box;
(4) The handwriting is blurred and hard to identify or the handwriting is altered;
(5) The account number and name of the candidate who is a shareholder filled in the ballot are inconsistent with the shareholders' roster;
(6) The name and ID number of the candidate who is not a shareholder filled in the ballot are incorrect;
(7) The ballot contains other written characters in addition to the candidate's name, shareholder account number, or ID number, and the allocated number of votes;
(8) The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number is provided in the ballot to identify such individual;
(9) Fill in more than one candidates on one ballot.

Article 8 Candidates who acquire more votes should individually win the seats of directors. When two or more candidates receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the Chair drawing lots on behalf of any person not in attendance.

Article 9 Upon completion of the voting, the ballots were counted on the site and the results were announced by the Chair.

Article 10 The Company shall issue notifications to the persons elected as Directors.

Article 11 These Rules shall be implemented after the approval of the shareholders' meeting, and the same applies to any amendment.

Article 12 The Procedures were established and approved at the shareholders' meeting on June 15, 2017
The 1st amendment was made on June 18, 2020.

Appendix 4

Trigold Holdings Limited

Shareholding of All Directors

Number of shares held by individual and all directors in the shareholder roster as of March 30, 2026, 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 30, 2026

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%	814,948	0.65%
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%	72,826,975	58.00%

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

Note 2: Total number of issued shares in the shareholder roster as of March 30, 2026, when a stock transfer is suspended: 125,569,450 shares

Remarks

I. Statutory minimum shareholding of all directors: 10%

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 30, 2026, all directors held 72,826,975 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.