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GIGA-BYTE TECHNOLOGY CO., LTD.

2026 ANNUAL GENERAL MEETING
MEETING AGENDA
(Translation)

June 9, 2026

Contents

GIGA-BYTE TECHNOLOGY CO., LTD.

Agenda of the 2026 Annual General Meeting of Shareholders

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

2. Place: Hotel Kuva Chateau No. 398, Minquan Road, Zhongli District, Taoyuan City

3. Shareholders meeting will be held by means of: physical shareholders meeting

4. Calling the meeting to order

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9. Questions and motions

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I. Management presentations

1.1 2025 business reports

Explanation: Please refer to Appendix 1 2025 Business Report.

1.2 Audit Committee's review report on the 2025 financial statements

Explanation: Please refer to Appendix 2 Approval/Audit Report of the Audit Committee

1.3 Report on the distribution of compensations to employees and directors in 2025

Explanation:

1. In accordance with Article 28 of the Company's Articles of Incorporation, regarding the distribution ratios for employee and director remuneration, if the Company makes a profit for the current fiscal year, it shall allocate 3% to 10% as employee remuneration and no more than 3% as director remuneration. From the employee remuneration, no less than 20% shall be allocated for distributing remuneration to or adjusting the salaries of junior employees. However, if the Company has accumulated losses, an equivalent amount shall be reserved to offset such losses.

2. For the 2025 fiscal year, the Company proposes to allocate NT$1,203,041,909 as employee remuneration and NT$46,000,000 as director remuneration, with allocation ratios of 8% and 0.31%, respectively. Of the employee remuneration, 20%, amounting to NT$240,608,382, shall be allocated for distributing remuneration to or adjusting the salaries of junior employees. All distributions will be made in cash.

3. This proposal has been approved by the Compensations Committee Meeting and the Board Meeting.

1.4 Report on 2025 surplus distribution in the form of cash dividend

Explanation:

1. According to Article 28 of the Articles of Incorporation. The board of directors is authorized to make a resolution to distribute all or part of the dividends and bonuses that should be distributed in cash and report to the shareholders' meeting.

2. The Company proposes to distribute cash dividend of NT$8,038,666,632 to shareholders in accordance with the Articles of Incorporation, at NT$12 per share. Cash dividends will be distributed up to one dollar (rounded down values below NT$1). The odd amount will be combined to the Company's non-operating income. Subsequently, if the number of shares outstanding is affected and the distribution ratio per share is changed due to the repurchase of shares of the Company, the transfer or cancellation of treasury shares, etc., it is proposed to authorize the Chairman to deal with it with full power.

3. Upon resolution of the meeting of the Board of Directors, the Board of Directors shall set the dividend (distribution) record date, distribution date and other related matters.

1.5 Other matters: None.

II. Adoptions

Proposal 1: Adoption of the 2025 Business Report and Financial Statements (proposed by the Board)

Explanation:

1. The 2025 financial statements have been audited and certified by the certified public accountant.
2. Please refer to Appendix 1, Appendix 3-1, and Appendix 3-2 for the 2025 Business Report, CPA Audit Report, and Financial Statements of this Company.
3. The Business Report and profit distribution table and Financial Statements of 2025 have been approved by the Board meeting and audited by the Audit Committee.
4. Please adopt.

GIGA-BYTE TECHNOLOGY CO., LTD.
PROFIT DISTRIBUTION TABLE
Year 2025

(Unit: NT$)

Items	Total
Beginning retained earnings	16,935,158,706
Add: 2025 Net profit before tax	13,788,981,958
Income tax expense	(1,599,107,782)
Net profit after tax	12,189,874,176
Other adjustments (see note)	(17,456,430)
Less: 10% legal reserve	(1,217,241,775)
Distributable net profit	27,890,334,677
Cash dividend to shareholders @ NT$12 (see note)	(8,038,666,632)
Unappropriated retained earnings	19,851,668,045

Note:

1. For current year's surplus distribution, 2025 profit shall first be distributed.
2. Other adjustments:
   (1) Loss of NT$ 17,145,962from the actuarial result of benefit plan.
   (2) Reduction of NT$310,468 due to the disposal of equity instruments measured at fair value through other comprehensive income (FVOCI) by subsidiaries
3. Current distribution based on 669,888,886 shares (calculated based on number of outstanding shares as of April 11, 2026). Subsequently, if the number of shares outstanding is affected and the distribution ratio per share is changed due to the repurchase of shares of the Company, the transfer or cancellation of treasury shares, etc., it is proposed to authorize the Chairman to deal with it with full power.
4. Cash dividends will be distributed up to one dollar (rounded down values below NT$1). The odd amount will be combined to the Company's non-operating income. The Board of Directors shall set the dividend (distribution) record date, distribution date and other related matters.

Resolution：

III. Proposed Resolutions

Proposal 1: Amendment to the Company's "Articles of Incorporation" (proposed by the Board)

Explanation：

1. Cooperate with legal revisions and respond to the company's actual needs
2. The comparison table for the proposed amendments to the 'Articles of Incorporation' is provided below. This proposal is submitted for discussion.

Revised Edition	Previous Edition	Description
Article 17 This Company shall have nine to thirteen (9-13) authorized directors elected from by the meeting of shareholders among competent shareholders. The term of each role shall be three (3) years, and each role is eligible for a second term. At least three of these directors shall be independent directors and the number of seats shall at least be one-third of the board. The ratio of shares held by all directors shall be subject to the regulations promulgated by securities competent authorities. In a director election, each share has the same voting rights equal to the number of directors to be elected, and a shareholder may cast all his/her voting rights to one candidate or among several candidates (not more than the total number of candidates in the same election), and candidates receiving more voting rights shall be elected as directors. Independent directors and non-independent directors shall be elected at the same election, with number of seats calculated separately. Independent directors shall exercise their authority and follow codes according to relevant regulations promulgated by securities competent authorities.	Article 17 This Company shall have seven to eleven (7-11) authorized directors elected from by the meeting of shareholders among competent shareholders. The term of each role shall be three (3) years, and each role is eligible for a second term. At least three of these directors shall be independent directors and the number of seats shall at least be one-third of the board. The ratio of shares held by all directors shall be subject to the regulations promulgated by securities competent authorities. In a director election, each share has the same voting rights equal to the number of directors to be elected, and a shareholder may cast all his/her voting rights to one candidate or among several candidates (not more than the total number of candidates in the same election), and candidates receiving more voting rights shall be elected as directors. Independent directors and non-independent directors shall be elected at the same election, with number of seats calculated separately. Independent directors shall exercise their authority and follow codes according to relevant regulations promulgated by securities competent authorities.	Amended to align with the Company's operational practices.
Article 31 This "Articles of Incorporation" was established on March 24, 1986. 1st amendment was made on September 1, 1986. 2nd amendment was made on August 30, 1988. 3rd amendment was made on March 20, 1989. 4th amendment was made on June 3, 1991. 5th amendment was made on July 2, 1995. 6th amendment was made on May 15, 1996. 7th amendment was made on January 27, 1997. 8th amendment was made on April 19, 1997. 9th amendment was made on March 25, 1998. 10th amendment was made on May 4, 2000. 11th amendment was made on May 11, 2001. 12th amendment was made on May 23, 2002. 13th amendment was made on June 17, 2003. 14th amendment was made on June 9, 2004. 15th amendment was made on June 9, 2005. 16th amendment was made on April 12, 2006. 17th amendment was made on June 13, 2008. 18th amendment was made on June 16, 2009. 19th amendment was made on June 17, 2010. 20th amendment was made on June 15, 2011.	Article 31 This "Articles of Incorporation" was established on March 24, 1986. 1st amendment was made on September 1, 1986. 2nd amendment was made on August 30, 1988. 3rd amendment was made on March 20, 1989. 4th amendment was made on June 3, 1991. 5th amendment was made on July 2, 1995. 6th amendment was made on May 15, 1996. 7th amendment was made on January 27, 1997. 8th amendment was made on April 19, 1997. 9th amendment was made on March 25, 1998. 10th amendment was made on May 4, 2000. 11th amendment was made on May 11, 2001. 12th amendment was made on May 23, 2002. 13th amendment was made on June 17, 2003. 14th amendment was made on June 9, 2004. 15th amendment was made on June 9, 2005. 16th amendment was made on April 12, 2006. 17th amendment was made on June 13, 2008. 18th amendment was made on June 16, 2009. 19th amendment was made on June 17, 2010. 20th amendment was made on June 15, 2011.	Added the date of the latest amendment.

Revised Edition	Previous Edition	Description
21st amendment was made on June 18, 2012. 22nd amendment was made on June 11, 2014. 23rd amendment was made on June 17, 2015. 24th amendment was made on June 15, 2016. 25th amendment was made on June 11, 2018. 26th amendment was made on June 12, 2019. 27th amendment was made on June 14, 2022. 28th amendment was made on June 9, 2023. 29th amendment was made on June 12, 2024. 30th amendment was made on June 10, 2025. 31th amendment was made on June 9, 2026.	21st amendment was made on June 18, 2012. 22nd amendment was made on June 11, 2014. 23rd amendment was made on June 17, 2015. 24th amendment was made on June 15, 2016. 25th amendment was made on June 11, 2018. 26th amendment was made on June 12, 2019. 27th amendment was made on June 14, 2022. 28th amendment was made on June 9, 2023. 29th amendment was made on June 12, 2024. 30th amendment was made on June 10, 2025.	

Resolution:

Proposal 2: Amendment to the Company's "Procedures for Acquisition or Disposal of Assets" (proposed by the Board)

Explanation：

1. Amended in accordance with the revision of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and to accommodate the Company's operational needs.
2. The comparison table for the proposed amendments to the "Procedures for Acquisition or Disposal of Assets" is provided below. This proposal is hereby submitted for discussion.

Revised Edition	Previous Edition	Description
Article 26 When acquiring or disposing assets, the Company shall publish/report relevant information by the asset type in the required format on the website designated by FSC within two days after occurrence under any one of the following circumstances: 1.Acquiring or disposing property or right-of-use assets thereof for related parties, or acquiring or disposing assets other than property or right-of-use assets thereof with related parties at a transaction amount up to 20% of the Company's paid-in capital, up to 10% of the total assets as disclosed in the latest CPA audit (review) report, or over NT$300 million, except for trading domestic bonds and RP/RS securities, subscribing or buying back MMFs issued by domestic securities investment trust companies. 2.Conducing mergers, spin-offs, acquisitions, or transfer of shares. 3.Losses from derivative transactions reach the maximum loss limit for all or individual contracts as stipulated in these Procedures 4.Acquisition or disposal of equipment for business use or its right-of-use assets, where the counterparty is not a related party and the transaction amount reaches any of the following thresholds: (1) For a public company with a paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with a paid-in capital of no less than NT$10 billion but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. (3) For a public company with a paid-in capital of no less than NT$50 billion, the transaction amount reaches 5% or more of the company's paid-in capital. 5.For a public company engaging in the	Article 26 When acquiring or disposing assets, the Company shall publish/report relevant information by the asset type in the required format on the website designated by FSC within two days after occurrence under any one of the following circumstances: 1.Acquiring or disposing property or right-of-use assets thereof for related parties, or acquiring or disposing assets other than property or right-of-use assets thereof with related parties at a transaction amount up to 20% of the Company's paid-in capital, up to 10% of the total assets as disclosed in the latest CPA audit (review) report, or over NT$300 million, except for trading domestic bonds and RP/RS securities, subscribing or buying back MMFs issued by domestic securities investment trust companies. 2.Conducing mergers, spin-offs, acquisitions, or transfer of shares. 3 Acquisition or disposal of equipment for business use or its right-of-use assets, where the counterparty is not a related party and the transaction amount reaches any of the following thresholds: (1) For a public company with a paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with a paid-in capital of no less than NT$10 billion but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. 4.For a public company engaging in the	Amended in accordance with the revision of the 'Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Revised Edition	Previous Edition	Description
construction business, the acquisition or disposal of real property or its right-of-use assets for construction use, where the counterparty is not a related party and the transaction amount reaches NT$500 million or more. For such a company with a paid-in capital of no less than NT$10 billion, the transaction amount for the disposal of self-constructed and completed building projects to a non-related party reaches NT$1 billion or more. 6. Acquisition of real property through means of commissioned construction on self-owned land, commissioned construction on leased land, joint construction and sharing of floor area, joint construction and sharing of proceeds, or joint construction and sharing of sales, where the counterparty is not a related party and the estimated transaction amount to be invested by the Company reaches NT$500 million or more. 7. For a public company with a paid-in capital of no less than NT$500 billion, the trading of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated debts) on a stock exchange or at a securities firm's business premises, which does not fall under any of the circumstances in the provisos of subparagraph 8, and where the counterparty is not a related party and the transaction amount reaches 5% or more of the company’s paid-in capital. 8.Asset transactions, obligations disposed by financial institutions, or investments in mainland China other than that mentioned in the foregoing seven paragraphs at an amount up to 20% of the Company’s paid-in capital or over NT$300 million, except for the following circumstances: (1) Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign credit rating of the Republic of China (Taiwan). (2) Transactions conducted by professional investors in securities on a stock exchange or at a securities company’s business premises; or the subscription in the primary market of foreign government bonds, plain vanilla corporate bonds, or general financial bonds (excluding subordinated debts) that do not involve equity; or the subscription or	construction business, the acquisition or disposal of real property or its right-of-use assets for construction use, where the counterparty is not a related party and the transaction amount reaches NT$500 million or more. For such a company with a paid-in capital of no less than NT$10 billion, the transaction amount for the disposal of self-constructed and completed building projects to a non-related party reaches NT$1 billion or more. 5. Acquisition of real property through means of commissioned construction on self-owned land, commissioned construction on leased land, joint construction and sharing of floor area, joint construction and sharing of proceeds, or joint construction and sharing of sales, where the counterparty is not a related party and the estimated transaction amount to be invested by the Company reaches NT$500 million or more. 6.Asset transactions, obligations disposed by financial institutions, or investments in mainland China other than that mentioned in the foregoing five paragraphs at an amount up to 20% of the Company’s paid-in capital or over NT$300 million, except for the following circumstances: (1) Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign credit rating of the Republic of China (Taiwan). (2) Transactions conducted by professional investors in securities on a stock exchange or at a securities company’s business premises; or the subscription in the primary market of foreign government bonds, plain vanilla corporate bonds, or general financial bonds (excluding subordinated debts) that do not involve equity; or the subscription or	

Revised Edition	Previous Edition	Description
redemption of securities investment trust funds or futures investment trust funds; or the subscription or buy-back of Exchange Traded Notes (ETN); or securities subscribed by a securities firm due to underwriting requirements or as a recommending broker for an Emerging Stock Company in accordance with the regulations of the Taipei Exchange (TPEx). (3) Trading of bonds under repurchase (Repo) or reverse repurchase (Reverse Repo) agreements; or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of the said transactions shall be calculated as follows: 1.The amount of individual transactions. 2.The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year. 3.The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) under the same development project within one year. 4.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year. Within one previous year" in the above paragraph refers to the year previous the date of occurrence of the current transaction. Where there are mistakes or omissions of the items required for disclosure requiring corrections or supplementations found at the time of disclosure, the Company shall re-disclose all items within two days after acknowledgement. Unless other law otherwise specifies, when acquiring or disposing assets, the Company shall retain for at least five years all relevant contracts; minutes of meetings; memorandum book; appraisal reports; and the opinion expressed by the CPA, attorney, and securities underwriter.	redemption of securities investment trust funds or futures investment trust funds; or the subscription or buy-back of Exchange Traded Notes (ETN); or securities subscribed by a securities firm due to underwriting requirements or as a recommending broker for an Emerging Stock Company in accordance with the regulations of the Taipei Exchange (TPEx). (3) Trading of bonds under repurchase (Repo) or reverse repurchase (Reverse Repo) agreements; or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of the said transactions shall be calculated as follows: 1.The amount of individual transactions. 2.The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year. 3.The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) under the same development project within one year. 4.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year. Within one previous year" in the above paragraph refers to the year previous the date of occurrence of the current transaction. Where there are mistakes or omissions of the items required for disclosure requiring corrections or supplementations found at the time of disclosure, the Company shall re-disclose all items within two days after acknowledgement. Unless other law otherwise specifies, when acquiring or disposing assets, the Company shall retain for at least five years all relevant contracts; minutes of meetings; memorandum book; appraisal reports; and the opinion expressed by the CPA, attorney, and securities underwriter.	

Revised Edition	Previous Edition	Description
Article 28-1 The transaction restriction at 10% of total assets in this Procedure shall be calculated in accordance with the amount of total capital disclosed in the latest individual financial statements prepared in accordance with the Preparation of Financial Reports by Securities Issuers. Where shares have no par value or a par value other than NT$10, the transaction restriction at 20% of paid-in capital in this Procedure shall be calculated at 10% of the equity attributed to owners of the parent company. The provision in these Regulations regarding the transaction amount for companies with paid-in capital of NT$10 billion shall be calculated based on equity attributable to owners of the parent of NT$20 billion; the provision in these Regulations regarding the transaction amount for companies with paid-in capital of NT$50 billion shall be calculated based on equity attributable to owners of the parent of NT$100 billion.	Article 28-1 The transaction restriction at 10% of total assets in this Procedure shall be calculated in accordance with the amount of total capital disclosed in the latest individual financial statements prepared in accordance with the Preparation of Financial Reports by Securities Issuers. Where shares have no par value or a par value other than NT$10, the transaction restriction at 20% of paid-in capital in this Procedure shall be calculated at 10% of the equity attributed to owners of the parent company.	Amended in accordance with the revision of the 'Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Resolution:

Proposal 3：Authorizing the board of directors to handle the case of capital increase in cash and issuance of ordinary shares to participate in the issuance of overseas depositary receipts. (proposed by the Board of Directors)

Explanation:

1. In order to raise funds required for the Company's future development and to internationalize and diversify the Company’s financing channels, it is proposed that the shareholders authorize the Board of Directors ("Board"), depending on the market conditions and the Company's capital needs, to issue new common shares ("New Shares") for cash to sponsor issuance of the GDSs ("GDR Offering") at an appropriate time in accordance with applicable laws and the following principles:
   (1) The number of New Shares to be issued by the Company in connection with the GDR Offering should be determined by the Board which shall not exceed 50,000,000 common shares ("Issuance Limit"), and the Board may, within the Issuance Limit and based on market conditions, adjust the issue size, provided that the New Shares should be issued by the Company at one time.
   (2) The issue price of the New Shares will be determined with reference to (a) the closing price of the Company's common shares on the pricing date, or (b) the average of the closing price of the Company's common shares for 1, 3 or 5 trading days prior to the pricing date (each of (a) or (b) is referred to hereinafter as the "Reference Price"). However, the Chairman is authorized to coordinate with the international lead underwriter to determine the actual issue price ("Actual Price") in accordance with market conditions, provided that the Actual Price shall not be less than 90% of the Reference Price after deduction of ex-rights for free share distribution (or ex-rights for capital reduction) and ex-dividend.

       The setting of the aforementioned Reference Price and Actual Price is in accordance with market practice and the "Taiwan Securities Association Rules Governing Underwriting and Resale of Securities by Securities Firms", thus the method of setting the issue price should be reasonable.
   (3) 10% of the New Shares to be issued shall be allocated for the Company’s employees' subscription under Article 267 of the Company Act. Rights to subscribe to the remaining 90% shall be waived by the original shareholders, and such remaining 90% should be offered to the public under Article 28-1 of the Securities and Exchange Act as the underlying shares of the GDSs to be sold in the GDR Offering, subject to the approval of the shareholders' meeting. Any New Shares not subscribed by employees of the Company shall be subscribed by designated person(s) as determined by the Chairman or included as underlying shares of the GDSs.
2. The Board is authorized to determine the terms and conditions of the GDR Offering (issue price, number of shares to be issued, and issuance amount to be raised), plan for the use of proceeds,

the estimated effect, etc. and all other matters related to the GDR Offering based on market conditions. The Board is also authorized to make any amendments thereto as required by the competent authority or as may be deemed necessary due to operational evaluation or change in objective circumstances.

3. To facilitate the issuance of New Shares to sponsor the GDR Offering, the Chairman or the Chairman's designee is authorized, on behalf of the Company, to approve and execute all agreements and documents in connection with the GDR Offering and handle all matters relating to the GDR Offering.
4. Based on the maximum issuance of 50,000,000 New Shares and assuming that the Actual Price is not lower than 90% of the adjusted Reference Price, after deduction of ex-rights for free share distribution (or ex-rights for capital reduction) and ex-dividend, the maximum dilution ratio of the original shareholders' equity will be 7.46% which is not expected to have a material dilative effect on the shareholding of the current existing shareholders, and should not have a material adverse impact on the current existing shareholders’ equity interest.
5. This proposal has been approved by the Audit Committee on March 12, 2026, and by the Board of Directors on March 12, 2026, and is hereby submitted to the shareholders' meeting for discussion and approval in accordance with the law.

Resolution:

IV. Questions and Motions

V. Meeting Adjournment

Appendices

Appendix 1

2025 Business Report

Dear shareholders,

The year 2025 marked a new peak for GIGABYTE Technology. We achieved a historic high in revenue, reaching NT$336.9 billion, and sustained steady profit growth, recording our second-highest annual profit in history—surpassed only by the unique market conditions during the COVID-19 pandemic in 2021. As AI applications proliferate, extending from the cloud to the edge and integrating into our daily lives, global demand for computing power has surged. AI is no longer a distant high-tech concept; it has become an integral part of everyday reality.

Leveraging our comprehensive product portfolio that integrates both cloud and edge computing, GIGABYTE Group has maintained steady development and profitability in our consumer channel solutions. Meanwhile, Giga Computing, our server specialist, has continued to refine its innovative solutions, design expertise, and infrastructure capabilities. This has not only deepened relationships with existing clients but also successfully expanded our footprint across a diverse range of sectors—spanning healthcare, research laboratories, educational institutions, various types of computing centers, and even space deployments.

In a rapidly evolving global landscape, the global economy continues to be influenced by the monetary policies of major nations. Factors such as geopolitical risks and climate change have driven up the volatility in the supply, demand, and pricing of energy and raw materials, tempering the pace of corporate investment and slowing global economic recovery. Nevertheless, through exceptional management strategies, GIGABYTE has demonstrated high resilience amidst these severe challenges, maintaining a steady momentum of growth.

For a detailed breakdown of GIGABYTE Group's financial and operational performance, please refer to the table below:

Unit：NTD/100 million

Item	2025	2024	Difference	Percentage of Difference(%)
Operating income	3,369.37	2,651.49	717.88	27.07
Gross profit	351.85	280.92	70.93	25.25
Net profit after tax	121.90	97.89	24.01	24.53

Item		2025	2024
Financial structure (%)	Debt to total assets (%)	60.80	50.51
	Long-term capital to property & equipment (%)	1,030.43	1,155.13
Solvency (%)	Current ratio (%)	170.76	271.22
	Quick ratio (%)	93.47	145.49
Profitability (%)	Return on assets (%)	10.54	11.55
	Return on equity (%)	22.85	23.13
	Profit margin (%)	3.94	4.06
	Basic EPS (NT$)	18.20	15.03

Motherboards

GIGABYTE continues to focus on high-performance computing, gaming applications, and intelligent platform tuning as the core pillars of its motherboard product strategy. For next-generation high-performance processors, the AORUS X870 X3D series introduces the "X3D Turbo Mode 2.0." Utilizing a hardware-level dynamic tuning mechanism, this technology further elevates overall performance in gaming and multitasking scenarios. Simultaneously, the D5 Bionic Corsa technology continues to strengthen memory overclocking capabilities and platform stability, solidifying GIGABYTE’s technological leadership in the high-end motherboard market.

Beyond raw performance, GIGABYTE continues to optimize the installation and assembly experience—a top priority for DIY users. Features such as DriverBIOS, M.2 EZ-Flex, and PCIe EZ-Latch Plus Duo reflect GIGABYTE’s deep understanding of real-world usage scenarios. These designs ensure that our motherboards offer not only high performance and expandability but also improved assembly convenience, thermal efficiency, and an enhanced overall user experience. By integrating performance, stability, and user experience, GIGABYTE continues to strengthen its overall competitiveness in both the high-end and mainstream DIY markets.

Graphics Cards

In the graphics card segment, GIGABYTE is focusing on the converging market trends of gaming, content creation, and on-device AI computing to further enhance the thermal efficiency, stability, and application flexibility of our next-generation products. Centered on the "Evolution of Ten" design philosophy, the GeForce RTX 50 series optimizes thermal performance while reducing the product’s physical footprint. Through the use of liquid metal, hybrid thermal interface materials, and the next-generation Hawk Fan design, we have improved performance output under heavy loads and enhanced long-term operational reliability.

Furthermore, GIGABYTE continues to expand the value of graphics cards in mobile and edge computing scenarios. The AORUS AI BOX extends high-end GPU computing power to laptops and mobile workflows, providing greater flexibility and comprehensive support for gaming, content creation, and local AI inference. Through a complete product lineup—from flagship models to mainstream offerings—GIGABYTE continues to meet the diverse demands of gamers, creators, and professionals for high-performance graphics computing platforms.

Monitors

GIGABYTE and AORUS continue to advance our high-end display product portfolio, with OLED technology, high refresh rates, and intelligent display experiences serving as our core development directions. Through our new generation of premium products, GIGABYTE has further expanded our advantages in high-resolution, high-response speeds, and next-generation transmission standards, satisfying the demands of core gamers and high-end users for immersive visual experiences.

In addition to hardware upgrades, GIGABYTE has integrated AI technology into monitor applications to enhance recognition in gaming scenarios, optimize display quality, and manage user comfort. Moreover, through the "OLED Care" mechanism and comprehensive warranty programs, we are reducing user concerns regarding panel lifespan and burn-in risks. By integrating hardware and software, GIGABYTE continues to enhance the value and market trust of our high-end monitor products.

Laptops

GIGABYTE’s laptop lineup continues to evolve toward high performance, thin-and-light designs, and AI application integration. Our AORUS, AERO, and GIGABYTE GAMING series correspond to high-end gaming, multitasking creation, and mainstream usage needs, respectively, further refining our product layout. With the rapid development of AI PC applications, GIGABYTE has introduced our proprietary "GiMATE AI Agent," which integrates performance tuning, thermal management, audio optimization, noise reduction, and privacy protection. This shifts AI from a mere hardware specification to a more intuitive and practical daily user experience.

In terms of product design, GIGABYTE continues to strengthen the balance between mobile usage and high-performance computing. The AERO series addresses next-generation mobile work needs with its thin-and-light chassis, long battery life, and multitasking capabilities, while the AORUS series satisfies heavy gamers and high-load application scenarios through high-end cooling systems and upgraded audiovisual experiences. Through software-hardware integration and the deepening of AI applications, GIGABYTE continues to enhance the differentiation and market competitiveness of our laptops in the AI era.

Servers

Data center computing power demands are soaring, leading to a steady increase in power consumption. Balancing AI development with environmental responsibility has become a critical challenge for data center deployment. GIGABYTE Group possesses extensive R&D and deployment experience in server solutions. Beyond providing a series of server models for AI, HPC, Cloud, and 5G applications, we also offer various solutions such as closed-loop liquid cooling and immersion cooling. GIGABYTE continues to upgrade our GIGAPOD rack-scale AI supercomputing solutions, providing pre-integrated, high-density GPU computing resources for AI training, HPC, and cloud applications. Medium-to-large enterprises can use GIGAPOD to rapidly implement AI capabilities, helping clients safely unlock the maximum computing power of their chips, maximizing the efficiency of supercomputing platforms, and meeting the demands for energy conservation, carbon reduction, and sustainable operations.

2026 Business Outlook

Looking ahead to 2026, GIGABYTE Group remains optimistic about our growth prospects. We will continue to deepen our core product segments while simultaneously expanding our business footprint. By strengthening our R&D capabilities, we are committed to transforming cutting-edge technologies into market-leading solutions. Facing global shifts in tariff and trade environments, we are adopting a flexible global supply strategy. We will dynamically adjust production capacity across Taiwan, Mainland China, the United States, Malaysia, India, Brazil, and other regions, while implementing localized assembly to strengthen supply chain resilience and pursue ultimate supply chain efficiency to serve global clients.

Beyond pursuing financial success, GIGABYTE consistently upholds our corporate philosophy of "Upgrade Your Life." We are committed to deepening employee welfare and delivering client value, thereby creating long-term profits for our shareholders. At this critical juncture where AI technology is reshaping industries, we will work hand-in-hand with all our partners to turn challenges into opportunities and create an exceptional future together.

Wish You Health and Happiness.

Pei-Cheng Yeh
Chairman

Chairman: Pei-Cheng Yeh CEO: E-Tay Lee, Yin-Yu Lin CFO: Chun-Ying Chen

Appendix 2

Audit Committee Approval/Audit Report

This Audit Committee has approved the individual financial statements of the Company and the consolidated financial statements of the Group for fiscal year 2025 that have been passed by the Board of Directors. The CPA firm PwC Taiwan was then retained to audit such statements by CPAs Liang, Yi-Chang and Chen, Chi-Tung and issued the “unqualified opinion” audit report. These statements have been reviewed and determined to be compliant with all relevant laws and regulations. In addition, this Audit Committee has audited the business report and profits distribution proposal of fiscal year 2025 passed by the Board of Directors and determined they have complied with relevant laws and regulations. This report is thus issued in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

Annual Meeting of Shareholders of GIGA-BYTE TECHNOLOGY CO., LTD.

Hwei-Min Wang
Convener
Audit Committee
17 April 2026

Appendix 3-1

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Giga-Byte Technology Co., Ltd.

Opinion

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

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

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

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

Occurrence of revenue from significant new counterparties

<u>Description</u>

Please refer to Note 4(34) for accounting policies on operating revenue and Note 6(21) for details of operating revenue.

The Group has numerous customers and sales regions across the world, it is infrequent to have revenue generated from a single customer that exceeded 10% of the consolidated operating revenue. Given that the verification of the existence of the transaction counterparty is critical to the revenue recognition, the occurrence of revenue from significant new counterparties was identified as a key audit matter.

<u>How our audit addressed the matter</u>

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the revenue recognition policy, and the consistency of the policy application during the financial reporting periods.
2. Obtained an understanding and tested credit check procedures for significant new counterparties. Verified that the transactions with significant new counterparties have been properly approved and agreed with supporting documentation, which include searching transaction counterparty's related information.
3. Obtained an understanding and tested the selling price and credit term of significant new counterparties.

4. Interviewed with management and obtained an understanding for the reason of accounts receivable overdue from significant new counterparties in order to evaluate the reasonableness.
5. Sampled and tested detailed revenue schedules of significant new counterparties and verified the original supporting documentation.
6. Sent accounts receivable confirmation letters to significant new counterparties. Investigated the reason and tested reconciling items made by the Group if the result in confirmation reply did not correspond to records, or tested collections after the balance sheet date if no confirmation reply was received.

Assessment of allowance for valuation of inventory loss

Description

Please refer to Note 4(14) for accounting policies on inventories, Note 5(2) for accounting estimates and assumption uncertainty and Note 6(5) for details of inventories.

The Group is primarily engaged in manufacturing and selling of computer hardware equipment and related components. Due to the short life cycle of electronic products and the price is highly subject to market fluctuation, the risk of incurring inventory valuation losses or having obsolete inventory are relatively high. Inventories held for sale in the ordinary course of business are stated at the lower of cost and net realizable value; Valuation losses are recognized for those inventories which exceed certain aging period or individually identified as obsolete inventories based on its net realizable value.

Given that the amount inventories is significant and that the individually identified net realizable value of obsolete inventories has uncertainty based on prior industry experience, the evaluation of the allowance for valuation loss was identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the policy and process on evaluation of the allowance for valuation loss, and the consistency of the policy and process application during the financial reporting periods.

2. Obtained an understanding of the warehouse management procedures, reviewed annual physical inventory count plan and participated in the annual inventory count. Evaluated the effectiveness of management controls on identifying and managing obsolete inventories.
3. Tested the appropriateness of system logic in inventory aging report which management adopted for inventories valuation purpose, and verified that obsolete inventories which exceeded a certain aging period were included in the report.
4. Evaluated the reasonableness of obsolete or damaged inventory items which were identified by management, reviewed related supporting documentation, and compared to the results obtained from the observation of physical inventory count.
5. For inventories which exceeded a certain aging period of aging and individually identified as obsolete and damaged, discussed with management and obtained supporting documentation of the evaluation on net realizable value, and performed recalculation and evaluated the reasonableness.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with *Other matter* paragraph on the parent company only financial statements of Giga-Byte Technology Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Liang, Yi Chang	Chen, Chi-Tung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 12, 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.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan 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.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 40,321,147	26	$ 21,499,095	19
1110	Financial assets at fair value through profit or loss-current	6(2)	937,867	-	724,931	1
1136	Financial assets at amortized cost-current	6(3) and 8	1,157,735	1	1,337,084	1
1150	Notes receivable, net	6(4)	-	-	4,668	-
1170	Accounts receivable, net	6(4)	33,803,039	21	28,546,444	26
1200	Other receivables		2,745,241	2	1,792,160	2
130X	Inventories, net	6(5)	62,185,369	40	43,809,525	39
1410	Prepayments		3,101,489	2	2,763,060	2
1470	Other current assets		11,381	-	8,836	-
11XX	**Total current assets**		144,263,268	92	100,485,803	90
	Non-current assets					
1510	Financial assets at fair value through profit or loss-non-current	6(2)	159,755	-	147,679	-
1517	Financial assets at fair value through other comprehensive income-non-current	6(6)	1,755,415	1	1,605,274	2
1535	Financial assets at amortized cost-non-current	6(3) and 8	122,350	-	210,225	-
1550	Investments accounted for using equity method	6(7)	761,648	1	747,686	1
1600	Property, plant and equipment, net	6(8)	6,952,593	5	6,426,692	6
1755	Right-of-use assets	6(9)	501,605	-	224,285	-
1760	Investment property, net	6(11)	22,501	-	27,053	-
1780	Intangible assets		254,109	-	193,660	-
1840	Deferred income tax assets	6(28)	1,061,388	1	989,773	1
1900	Other non-current assets		270,964	-	228,778	-
15XX	**Total non-current assets**		11,862,328	8	10,801,105	10
1XXX	**Total assets**		$ 156,125,596	100	$ 111,286,908	100

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(12)	$ 24,446,153	16	$ 2,000,000	2
2120	Financial liabilities at fair value through profit or loss-current	6(2)	-	-	2,216	-
2130	Contract liabilities-current	6(21)	3,956,261	3	4,534,401	4
2150	Notes payable		12,764	-	24,642	-
2170	Accounts payable		31,493,799	20	17,766,216	16
2200	Other payables	6(13)	11,483,325	7	9,393,787	8
2230	Current income tax liabilities		2,256,352	1	1,866,521	2
2250	Provisions for liabilities - current	6(14)	905,485	1	812,365	1
2280	Lease liabilities-current		153,009	-	88,975	-
2320	Long-term liabilities, current portion	6(15)	9,297,043	6	-	-
2399	Other current liabilities, others		479,470	-	560,913	1
21XX	**Total current liabilities**		84,483,661	54	37,050,036	34
	Non-current liabilities					
2530	Bonds payable	6(15)	9,491,563	6	18,403,329	17
2570	Deferred income tax liabilities	6(28)	77,738	-	172,029	-
2580	Lease liabilities-non-current		324,126	-	107,686	-
2600	Other non-current liabilities	6(16)	549,305	1	473,237	-
25XX	**Total non-current liabilities**		10,442,732	7	19,156,281	17
2XXX	**Total liabilities**		94,926,393	61	56,206,317	51
	Equity attributable to owners of the parent					
	Capital stock	6(18)				
3110	Common stock		6,698,889	4	6,698,889	6
	Capital surplus	6(19)				
3200	Capital surplus		14,018,015	9	14,011,469	13
	Retained earnings	6(20)				
3310	Legal reserve		8,461,525	6	7,480,218	7
3320	Special reserve		426,354	-	426,354	-
3350	Unappropriated retained earnings		29,107,577	19	24,615,353	22
	Other equity interest					
3400	Other equity interest		387,800	-	450,866	-
31XX	**Total equity attributable to owners of the parent**		59,100,160	38	53,683,149	48
36XX	**Non-controlling interests**		2,099,043	1	1,397,442	1
3XXX	**Total equity**		61,199,203	39	55,080,591	49
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 156,125,596	100	$ 111,286,908	100

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(21)	$ 336,936,660	100	$ 265,148,779	100
5000	Operating costs	6(5)(26)(27)	(301,751,564)	(90)	(237,056,292)	(89)
5900	Gross profit		35,185,096	10	28,092,487	11
	Operating expenses	6(26)(27)				
6100	Selling expenses		(9,343,642)	(3)	(7,121,523)	(3)
6200	General and administrative expenses		(4,582,776)	(1)	(3,965,519)	(1)
6300	Research and development expenses		(4,307,125)	(1)	(4,127,573)	(2)
6450	Expected credit loss	6(26) and 12(2)	(179,154)	-	(101,323)	-
6000	Total operating expenses		(18,412,697)	(5)	(15,315,938)	(6)
6900	Operating profit		16,772,399	5	12,776,549	5
	Non-operating revenue and expenses					
7100	Interest income	6(22)	925,769	-	645,171	-
7010	Other income	6(23)	1,440,363	-	986,200	-
7020	Other gains and losses	6(24)	(1,126,625)	-	(301,715)	-
7050	Finance costs	6(25)	(1,012,638)	-	(518,268)	-
7060	Share of (loss) profit of associates and joint ventures accounted for using the equity method	6(7)	(19,097)	-	9,934	-
7000	Total non-operating revenue and expenses		207,772	-	821,322	-
7900	**Profit before income tax**		16,980,171	5	13,597,871	5
7950	Income tax expense	6(28)	(3,695,478)	(1)	(2,842,723)	(1)
8200	**Profit for the year**		$ 13,284,693	4	$ 10,755,148	4

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
			Year ended December 31			
	Other comprehensive income, net					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6(16)	($ 21,432)	-	$ 30,656	-
8316	Unrealized gain (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(6)	96,091	-	(302,775)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(28)	4,286	-	(6,131)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		78,945	-	(278,250)	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences arising from translation of foreign operations		(159,385)	-	504,562	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(159,385)	-	504,562	-
8300	**Other comprehensive (loss) income, net**		($ 80,440)	-	$ 226,312	-
8500	**Total comprehensive income for the year**		$ 13,204,253	4	$ 10,981,460	4
	Profit attributable to:					
8610	Owners of the parent		$ 12,189,874	4	$ 9,788,540	4
8620	Non-controlling interest		1,094,819	-	966,608	-
	Total		$ 13,284,693	4	$ 10,755,148	4
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 12,109,354	4	$ 10,014,984	4
8720	Non-controlling interest		1,094,899	-	966,476	-
	Total		$ 13,204,253	4	$ 10,981,460	4
9750	Basic earnings per share	6(29)	$ 18.20		$ 15.03	
9850	Diluted earnings per share	6(29)	$ 17.18		$ 14.46	

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

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

		Equity attributable to owners of the parent									
				Retained earnings			Other equity interest				
	Notes	Capital stock-Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences arising from translation of foreign operations	Unrealised gain or loss on valuation of financial assets at fair value through other comprehensive income	Total	Non-controlling interests	Total equity
Year 2024											
Balance at January 1, 2024		$ 6,356,889	$ 3,898,998	$ 7,006,565	$ 426,354	$ 19,535,057	($ 611,101)	$ 860,048	$ 37,472,810	$ 461,351	$ 37,934,161
Profit for the year		-	-	-	-	9,788,540	-	-	9,788,540	966,608	10,755,148
Other comprehensive income (loss) for the year	6(6)	-	-	-	-	24,525	504,694	(302,775)	226,444	(132)	226,312
Total comprehensive income (loss)		-	-	-	-	9,813,065	504,694	(302,775)	10,014,984	966,476	10,981,460
Appropriations of 2023 earnings:	6(20)										
Legal reserve		-	-	473,653	-	(473,653)	-	-	-	-	-
Cash dividends		-	-	-	-	(4,259,116)	-	-	(4,259,116)	-	(4,259,116)
Cash capital increase – issuance of global depositary receipts	6(18)	342,000	9,478,164	-	-	-	-	-	9,820,164	-	9,820,164
Changes in equity of associates accounted for using equity method	6(7)	-	12,260	-	-	-	-	-	12,260	1,254	13,514
Changes in ownership interests in subsidiaries	6(30)	-	94,792	-	-	-	-	-	94,792	48,313	143,105
Due to recognition of equity component of convertible bonds (preference share) issued	6(15)	-	526,862	-	-	-	-	-	526,862	-	526,862
Past due expired dividends		-	393	-	-	-	-	-	393	-	393
Cash dividends paid from subsidiary to non-controlling interest		-	-	-	-	-	-	-	-	(79,900)	(79,900)
Change in non-controlling interests		-	-	-	-	-	-	-	-	(52)	(52)
Balance at December 31, 2024		$ 6,698,889	$ 14,011,469	$ 7,480,218	$ 426,354	$ 24,615,353	($ 106,407)	$ 557,273	$ 53,683,149	$ 1,397,442	$ 55,080,591
Year 2025											
Balance at January 1, 2025		$ 6,698,889	$ 14,011,469	$ 7,480,218	$ 426,354	$ 24,615,353	($ 106,407)	$ 557,273	$ 53,683,149	$ 1,397,442	$ 55,080,591
Profit for the year		-	-	-	-	12,189,874	-	-	12,189,874	1,094,819	13,284,693
Other comprehensive (loss) income for the year	6(6)	-	-	-	-	(17,146)	(157,270)	93,896	(80,520)	80	(80,440)
Total comprehensive income (loss)		-	-	-	-	12,172,728	(157,270)	93,896	12,109,354	1,094,899	13,204,253
Appropriations of 2024 earnings:	6(20)										
Legal reserve		-	-	981,307	-	(981,307)	-	-	-	-	-
Cash dividends		-	-	-	-	(6,698,889)	-	-	(6,698,889)	-	(6,698,889)
Changes in equity of associates accounted for using equity method	6(7)	-	(4,358)	-	-	-	-	-	(4,358)	(85)	(4,443)
Changes in ownership interests in subsidiaries	6(30)	-	12,144	-	-	-	-	-	12,144	47,498	59,642
Organizational restructuring		-	(1,594)	-	-	-	-	-	(1,594)	1,594	-
Past due expired dividends		-	354	-	-	-	-	-	354	-	354
Cash dividends paid from subsidiary to non-controlling interest		-	-	-	-	-	-	-	-	(434,680)	(434,680)
Change in non-controlling interests		-	-	-	-	-	-	-	-	(7,625)	(7,625)
Subsidiary's disposal of equity instruments at fair value through other comprehensive income	6(6)	-	-	-	-	(308)	-	308	-	-	-
Balance at December 31, 2025		$ 6,698,889	$ 14,018,015	$ 8,461,525	$ 426,354	$ 29,107,577	($ 263,677)	$ 651,477	$ 59,100,160	$ 2,099,043	$ 61,199,203

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

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

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 16,980,171	$ 13,597,871
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(26)	713,494	647,439
Depreciation charge on investment property	6(11)	4,529	4,705
Amortization	6(26)	183,266	149,994
Gain from lease modification	6(9)(24)	(1,228)	(11)
Expected credit gain	6(26) and 12(2)	179,154	101,323
Gain on valuation of financial assets and liabilities at fair value through profit or loss	6(24)	(204,714)	(90,862)
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(7)	19,097	(9,934)
Loss on disposals of property, plant and equipment	6(24)	4,533	6,664
Loss on disposals of investments	6(24)	36,858	-
Interest income	6(22)	(925,769)	(645,171)
Interest expense	6(25)	1,012,638	518,268
Dividends income	6(23)	(51,848)	(59,593)
Share-based payments	6(17)	10,642	112,865
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss		(22,512)	(252,722)
Notes receivable		(130)	(727)
Accounts receivable		(5,455,413)	(12,648,450)
Other receivables		(905,795)	(1,059,189)
Inventories		(18,397,188)	(14,145,171)
Prepayments		(337,998)	(751,507)
Other current assets		(3,493)	260,070
Changes in operating liabilities			
Accounts payable		(576,322)	178,529
Notes payable		(11,878)	11,901
Accounts payable		13,733,700	(2,931,831)
Other current liabilities		2,144,060	2,210,678
Provisions for liabilities		93,120	(14,004)
Other current liabilities		(81,156)	160,467
Other non-current liabilities		78,619	(97,640)
Cash inflow (outflow) generated from operations		8,218,437	(14,746,038)
Interest received		878,253	650,920
Dividend received		64,659	64,114
Interest paid		(605,138)	(247,214)
Income tax paid		(3,467,267)	(1,903,975)
Net cash flows from (used in) operating activities		5,088,944	(16,182,193)

(Continued)

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

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		($ 58,000)	$ -
Acquisition of financial assets at amortized cost		(726,863)	(969,986)
Proceeds from disposal of financial assets at amortized cost		1,011,587	318,944
Acquisition of investments accounted for using equity method	6(7)	(107,225)	(210,000)
Acquisition of subsidiaries (net of cash acquired)		(10,304)	-
Proceeds from disposal of subsidiaries (net of cash disposed)	6(31)	89,594	-
Acquisition of property, plant and equipment	6(31)	(1,161,178)	(1,964,291)
Proceeds from disposal of property, plant and equipment		1,048	5,223
Acquisition of intangible assets		(242,184)	(173,434)
Increase in refundable deposits		(24,501)	(13,823)
Decrease in refundable deposits		12,335	14,972
Increase in other non-current assets		(115,117)	(84,210)
Net cash flows used in investing activities		(1,330,808)	(3,076,605)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(32)	125,391,526	95,016,365
Decrease in short-term borrowings	6(32)	(103,070,749)	(93,016,365)
Proceeds from issuing bonds	6(32)	-	9,738,672
Increase in guarantee deposits received	6(32)	10,285	325,483
Decrease in guarantee deposits received	6(32)	(32,156)	(284,711)
Payments of lease liabilities	6(32)	(145,894)	(100,692)
Cash dividends	6(20)	(6,698,889)	(4,259,116)
Cash dividends paid from subsidiary to non-controlling interest		(434,680)	(79,900)
Cash capital increase – issuance of global depositary receipts	6(18)	-	9,820,164
Exercise of employee share options	6(30)	7,325	30,240
Change in non-controlling interest		34,050	(52)
Past due expired unpaid dividends for shareholders		354	393
Net cash flows from financing activities		15,061,172	17,190,481
Effects of change in exchange rates on foreign currency holdings		2,744	401,337
Net increase (decrease) in cash and cash equivalents		18,822,052	(1,666,980)
Cash and cash equivalents at beginning of year		21,499,095	23,166,075
Cash and cash equivalents at end of year		$ 40,321,147	$ 21,499,095

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

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INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To The Board of Directors and Shareholders of Giga-Byte Technology Co., Ltd.

Opinion

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

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at 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 Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors'responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

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

Occurrence of revenue from significant new counterparties

Description

Please refer to Note 4(31) for accounting policies on operating revenue and Note 6(18) for details of operating revenue.

The Company has numerous customers and sales regions across the world, it is infrequent to have revenue generated from a single customer that exceeded 10% of the consolidated operating revenue. Given that the verification of the existence of the transaction counterparty is critical to the revenue recognition, the occurrence of revenue from significant new counterparties was identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the revenue recognition policy, and the consistency of the policy application during the financial reporting periods.
2. Obtained an understanding and tested credit check procedures for significant new counterparties. Verified that the transactions with significant new counterparties have been properly approved and agreed with supporting documentation, which include searching transaction counterparty's related information.
3. Obtained an understanding and tested the selling price and credit term of significant new counterparties.

4. Interviewed with management and obtained an understanding for the reason of accounts receivable overdue from significant new counterparties in order to evaluate the reasonableness.
5. Sampled and tested detailed revenue schedules of significant new counterparties and verified the original supporting documentation.
6. Sent accounts receivable confirmation letters to significant new counterparties. Investigated the reason and tested reconciling items made by the Company if the result in confirmation reply did not correspond to records, or tested collections after the balance sheet date if no confirmation reply was received.

Assessment of allowance for valuation of inventory loss

Description

Please refer to Note 4(12) for accounting policies on inventories, Note 5(2) for accounting estimates and assumption uncertainty and Note 6(4) for details of inventories.

The Company is primarily engaged in manufacturing and selling of computer hardware equipment and related components. Due to the short life cycle of electronic products and the price is highly subject to market fluctuation, the risk of incurring inventory valuation losses or having obsolete inventory are relatively high. Inventories held for sale in the ordinary course of business are stated at the lower of cost and net realizable value; Valuation loss are recognized for those inventories which exceed certain aging period or individually identified as obsolete inventories based on its net realizable value.

Given that the amount of inventories is significant and that the individually identified net realizable value of obsolete inventories has uncertainty based on prior industry experience, the evaluation of the allowance for valuation loss was identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the policy and process on evaluation of the allowance for valuation loss, and the consistency of the policy and process application during the financial reporting periods.
2. Obtained an understanding of the warehouse management procedures, reviewed annual physical inventory count plan and participated in the annual inventory count. Evaluated the effectiveness of management controls on identifying and managing obsolete inventories.
3. Tested the appropriateness of system logic in inventory aging report which management adopted for inventories valuation purpose, and verified that obsolete inventories which exceeded a certain aging period were included in the report.
4. Evaluated the reasonableness of obsolete or damaged inventory items which were identified by management, reviewed related supporting documentation, and compared to the results obtained from the observation of physical inventory count.
5. For inventories which exceeded a certain aging period of aging and individually identified as obsolete and damaged, discussed with management and obtained supporting documentation of the evaluation on net realisable value, and performed recalculation and evaluated the reasonableness.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

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

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors’ report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Liang, Yi Chang	Chen, Chi-Tung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 12, 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.

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

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 29,660,845	25	$ 10,208,550	10
1110	Financial assets at fair value through profit or loss - current	6(2)	199,589	-	193,834	-
1150	Notes receivable, net	6(3)	-	-	2,029	-
1170	Accounts receivable, net	6(3)	9,908,683	8	16,648,935	17
1180	Accounts receivable-related parties, net	7	13,963,983	12	14,930,421	15
1200	Other receivables		341,601	-	491,892	1
1210	Other receivable-related parties	7	17,458,609	14	18,555,108	19
130X	Inventories, net	6(4)	17,711,824	15	11,822,037	12
1410	Prepayments		1,123,579	1	300,525	-
1470	Other current assets		2,644	-	2,168	-
11XX	**Total current assets**		90,371,357	75	73,155,499	74
	Non-current assets					
1535	Financial assets at amortized cost - non - current	6(5) and 8	62,405	-	62,023	-
1550	Investments accounted for under equity method	6(6) and 7	26,722,507	22	22,404,541	22
1600	Property, plant and equipment, net	6(7)	2,738,890	2	2,675,624	3
1755	Right-of-use assets	6(8)	110,893	-	49,200	-
1780	Intangible assets		162,609	-	160,273	-
1840	Deferred income tax assets	6(25)	632,689	1	596,638	1
1900	Other non-current assets		73,068	-	120,284	-
15XX	**Total non-current assets**		30,503,061	25	26,068,583	26
1XXX	**Total assets**		$ 120,874,418	100	$ 99,224,082	100

(Continued)

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

			December 31, 2025		December 31, 2024	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(10)	$ 6,446,153	5	$ -	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)	-	-	2,216	-
2130	Contract liabilities - current	6(18)	434,746	-	514,938	1
2150	Notes payable		6,792	-	10,785	-
2170	Accounts payable		13,970,382	12	10,449,886	11
2180	Accounts payable - related parties	7	449,171	-	4,122,937	4
2200	Other payables	6(11)	16,850,161	14	10,079,282	10
2220	Other payables-related parties	7	2,023,570	2	145,124	-
2230	Current income tax liabilities		1,177,357	1	149,001	-
2250	Provisions for liabilities - current	6(12)	615,209	1	560,139	1
2280	Lease liabilities - current		44,453	-	31,174	-
2320	Long-term liabilities, current portion	6(13)	9,297,043	8	-	-
2399	Other current liabilities, others		388,069	-	444,223	-
21XX	**Total current liabilities**		51,703,106	43	26,509,705	27
	Non-current liabilities					
2530	Bonds payable	6(13)	9,491,563	8	18,403,329	19
2570	Deferred income tax liabilities	6(25)	77,738	-	172,029	-
2580	Lease liabilities - non-current		67,901	-	18,608	-
2600	Other non-current liabilities	6(14)	433,950	-	437,262	-
25XX	**Total non-current liabilities**		10,071,152	8	19,031,228	19
2XXX	**Total Liabilities**		61,774,258	51	45,540,933	46
	Equity					
	Capital stock	6(15)				
3110	Common stock		6,698,889	5	6,698,889	7
	Capital surplus	6(16)				
3200	Capital surplus		14,018,015	12	14,011,469	14
	Retained earnings	6(17)				
3310	Legal reserve		8,461,525	7	7,480,218	7
3320	Special reserve		426,354	-	426,354	-
3350	Unappropriated retained earnings		29,107,577	24	24,615,353	25
	Other equity interest					
3400	Other equity interest		387,800	1	450,866	1
3XXX	**Total equity**		59,100,160	49	53,683,149	54
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 120,874,418	100	$ 99,224,082	100

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

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

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(18) and 7	$ 130,174,807	100	$ 137,034,821	100
5000	Operating costs	6(4)(23)(24) and 7	(114,401,090)	(88)	(126,959,846)	(93)
5900	Gross profit		15,773,717	12	10,074,975	7
	Operating expenses	6(23)(24) and 7				
6100	Selling expenses		(4,918,942)	(4)	(3,496,886)	(3)
6200	General and administrative expenses		(2,040,730)	(2)	(2,015,854)	(1)
6300	Research and development expenses		(1,890,132)	(1)	(1,491,326)	(1)
6450	Expected credit loss	6(23)	(26,982)	-	(167,766)	-
6000	Total operating expenses		(8,876,786)	(7)	(7,171,832)	(5)
6900	Operating profit		6,896,931	5	2,903,143	2
	Non-operating revenue and expenses					
7100	Interest income	6(19)	603,935	-	371,775	-
7010	Other income	6(20) and 7	1,400,386	1	986,296	1
7020	Other gains and losses	6(21)	(1,267,121)	(1)	831,943	1
7050	Finance costs	6(22)	(646,900)	-	(379,966)	-
7070	Share of profit of subsidiaries, associates and joint ventures accounted for under the equity method	6(6)	6,801,751	5	6,025,385	4
7000	Total non-operating revenue and expenses		6,892,051	5	7,835,433	6
7900	**Profit before income tax**		13,788,982	10	10,738,576	8
7950	Income tax expense	6(25)	(1,599,108)	(1)	(950,036)	(1)
8200	**Profit for the year**		$ 12,189,874	9	$ 9,788,540	7
	Other comprehensive income, net					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6(14)	($ 21,432)	-	$ 30,656	-
8330	Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		93,896	-	(302,775)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(25)	4,286	-	(6,131)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		76,750	-	(278,250)	-
	Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Exchange differences arising from translation of foreign operations		(157,270)	-	504,694	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(157,270)	-	504,694	-
8300	**Other comprehensive income, net**		($ 80,520)	-	$ 226,444	-
8500	**Total comprehensive income for the year**		$ 12,109,354	9	$ 10,014,984	7
9750	Basic earnings per share	6(26)	$ 18.20		$ 15.03	
9850	Diluted earnings per share	6(26)	$ 17.18		$ 14.46	

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

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

				Retained Earnings			Other equity interest		
	Notes	Capital stock - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences arising from translation of foreign operations	Unrealised gain or loss on valuation of financial assets at fair value through other comprehensive income	Total equity
Year 2024									
Balance at January 1, 2024		$ 6,356,889	$ 3,898,998	$ 7,006,565	$ 426,354	$ 19,535,057	($ 611,101)	$ 860,048	$ 37,472,810
Profit for the year		-	-	-	-	9,788,540	-	-	9,788,540
Other comprehensive income (loss) for the year		-	-	-	-	24,525	504,694	(302,775)	226,444
Total comprehensive income (loss)		-	-	-	-	9,813,065	504,694	(302,775)	10,014,984
Appropriations of 2023 earnings:	6(17)								
Legal reserve		-	-	473,653	-	(473,653)	-	-	-
Cash dividends		-	-	-	-	(4,259,116)	-	-	(4,259,116)
Cash capital increase - issuance of global depository receipts	6(15)	342,000	9,478,164	-	-	-	-	-	9,820,164
Changes in equity of associates accounted for using equity method		-	12,260	-	-	-	-	-	12,260
Changes in ownerships interests in subsidiaries		-	94,792	-	-	-	-	-	94,792
Due to recognition of equity component of convertible bonds (preference share) issued	6(13)	-	526,862	-	-	-	-	-	526,862
Past due expired dividends		-	393	-	-	-	-	-	393
Balance at December 31, 2024		$ 6,698,889	$ 14,011,469	$ 7,480,218	$ 426,354	$ 24,615,353	($ 106,407)	$ 557,273	$ 53,683,149
Year 2025									
Balance at January 1, 2025		$ 6,698,889	$ 14,011,469	$ 7,480,218	$ 426,354	$ 24,615,353	($ 106,407)	$ 557,273	$ 53,683,149
Profit for the year		-	-	-	-	12,189,874	-	-	12,189,874
Other comprehensive (loss) income for the year		-	-	-	-	(17,146)	(157,270)	93,896	(80,520)
Total comprehensive income (loss)		-	-	-	-	12,172,728	(157,270)	93,896	12,109,354
Appropriations of 2024 earnings:	6(17)								
Legal reserve		-	-	981,307	-	(981,307)	-	-	-
Cash dividends		-	-	-	-	(6,698,889)	-	-	(6,698,889)
Changes in equity of associates accounted for using equity method		-	(4,358)	-	-	-	-	-	(4,358)
Changes in ownerships interests in subsidiaries		-	12,144	-	-	-	-	-	12,144
Organizational restructuring		-	(1,594)	-	-	-	-	-	(1,594)
Past due expired dividends		-	354	-	-	-	-	-	354
Subsidiary's disposal of equity instruments at fair value through other comprehensive income		-	-	-	-	(308)	-	308	-
Balance at December 31, 2025		$ 6,698,889	$ 14,018,015	$ 8,461,525	$ 426,354	$ 29,107,577	($ 263,677)	$ 651,477	$ 59,100,160

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

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

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 13,788,982	$ 10,738,576
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(23)	273,566	277,336
Amortization	6(23)	124,667	126,778
Gain from lease modification	6(8)(21)	(1)	(11)
Expected credit loss	6(23)	26,982	167,766
Gain on valuation of financial assets at fair value through profit or loss	6(2)(21)	-	(7,145)
Share of profit of subsidiaries , associates and joint ventures accounted for using the equity method	6(6)	(6,801,751)	(6,025,385)
Loss on disposals of investments	6(21)	40,713	-
Interest income	6(19)	(603,935)	(371,775)
Interest expense	6(22)	646,900	379,966
Employee compensation		-	45,145
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss		(7,971)	(92,213)
Notes receivable		2,029	-
Accounts receivable		7,679,708	(11,873,157)
Other receivables		1,294,307	(11,916,688)
Inventories		(5,889,787)	728,415
Prepayments		(823,054)	294,620
Other current assets		(476)	257,521
Changes in operating liabilities			
Contract liabilities		(80,192)	157,915
Notes payable		(3,993)	1,445
Accounts payable		(153,270)	(2,738,202)
Other payables		8,688,831	1,586,648
Provisions for liabilities		55,070	(181,694)
Other current liabilities		(56,154)	108,090
Other non-current liabilities		(32,992)	(53,827)
Cash inflow (outflow) generated from operations		18,168,179	(18,389,876)
Interest received		556,418	377,524
Dividends received		2,416,490	501,591
Interest paid		(261,623)	(108,912)
Income tax paid		(696,808)	(1,016,301)
Net cash flows from (used in) operating activities		20,182,656	(18,635,974)

(Continued)

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

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		($ 62,405)	($ 62,023)
Proceeds from disposal of financial assets at amortized cost		62,023	61,668
Acquisition of investments accounted for using equity method	6(6) and 7	(30,600)	(372,652)
Acquistion of property, plant and equipment	6(27)	(273,479)	(194,172)
Proceeds from disposal of property, plant and equipment		-	4,225
Acquisition of intangible assets		(127,003)	(143,070)
Increase in refundable deposits		6,424	(6,284)
Decrease in refundable deposits		(5,920)	6,966
Reorganization-cash inflow due to merger		-	221
Increase in other non-current assets		(6,360)	(63,682)
Net cash flows used in investing activities		(437,320)	(768,803)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(28)	63,797,650	57,716,365
Decrease in short-term borrowings	6(28)	(57,351,497)	(57,716,365)
Proceeds from issuing bonds	6(28)	-	9,738,672
Increase in guarantee deposits received	6(28)	9,310	296,686
Decrease in guarantee deposits received	6(28)	(1,062)	(284,430)
Payments on lease liabilities	6(28)	(48,907)	(42,288)
Cash dividends	6(17)	(6,698,889)	(4,259,116)
Cash capital increase - issuance of global depository receipts	6(15)	-	9,820,164
Past due expired unpaid dividends for shareholders		354	393
Net cash flows (used in) from financing activities		(293,041)	15,270,081
Net increase (decrease) in cash and cash equivalents		19,452,295	(4,134,696)
Cash and cash equivalents at beginning of year		10,208,550	14,343,246
Cash and cash equivalents at end of year		$ 29,660,845	$ 10,208,550

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

Appendix 4

GIGABYTE	GIGA-BYTE TECHNOLOGY CO., LTD.				
Document title	Rules of Procedure for Meetings of Shareholders			Ref. No.	GF31－
Establishing date	2022.06.14	Version	11.0	Page	11－1
Established by (unit/staff)	Operation Center, Financial and Accounting HQ			Doc. Level	General

1. To establish a strong governance system and optimize supervisory functions of the meeting of shareholders and to strengthen management functions, the Company establishes these Rules in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

2. The rules of procedures for the meetings of shareholders of the Company shall comply with these Rules, unless otherwise specified in other laws and regulations.

3. Unless otherwise specified in other laws and regulations, meetings of shareholders of the Company shall be convened by the Board of Directors.
   The change of the convening method of the shareholders' meeting of the Company shall be decided by the board meeting and shall be made before the notice of the shareholders' meeting is sent at the latest.
   This Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If the paid-in capital of the Company reaches NT$10 billion at the end of the most recent fiscal year, or if the total shareholding ratio of foreign capital and mainland capital recorded in the shareholders' register reaches 30% in the most recent fiscal year, the transmission of the abovementioned electronic file shall be completed 30 days before the general shareholders' meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated.
   On the day of the shareholders' meeting, the Company shall provide shareholders with the proceedings manual and supplementary information of the meeting referred to in the preceding paragraph in the following ways:
   1.When convening a physical shareholders' meeting, they shall be distributed at the venue of the shareholders' meeting.
   2.When holding a video-assisted shareholders' meeting, they shall be distributed at the venue of the shareholders' meeting and transmitted to the video conference platform in electronic files.
   3.When a video shareholders' meeting is held, they shall be transmitted to the video conference platform in electronic files.
   The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

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

Re-election of directors and their date of assuming office have been stated in the reasons for convening shareholders meeting. After the re-election in the current shareholders' meeting, the date of assuming office shall not be changed by extraordinary motions or other methods in the same meeting.

A shareholder holding 1% or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. Only one matter shall be

allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. However, a shareholder proposal urging the Company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals by the Board of Directors. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

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

   A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
After the power of attorney is delivered to the Company, if a shareholder wishes to attend the shareholders' meeting by video, he/she shall give a written notice to the Company to cancel the power of attorney two days before the shareholders' meeting. In case of cancellation after the deadline, the voting rights of the agent present shall prevail.

5. The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. When deciding the place and time of the meeting, fully consideration shall be given to the opinions of independent directors. When the Company holds a video shareholders' meeting, it is not subject to the restrictions above on the place of holding the shareholders' meeting.

6. This Company shall specify in its shareholders meeting notices the time during which shareholder, solicitors, and entrusted agents (hereinafter referred to as shareholders) attendance registrations will be accepted, the place to register for attendance, and other matters for attention.
The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.
For a video shareholders' meeting, the registration shall be accepted on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting, and the shareholders who complete the registration shall be deemed to have attended the shareholders' meeting in person.
Shareholders shall attend meetings of shareholders based on attendance cards, sign-in cards, or other certificates of attendance. This
Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
This Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
This Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
If the shareholders' meeting is held by video conference, shareholders who wish to attend by video shall register with the Company two days before the shareholders' meeting.
If the shareholders' meeting is held by video conference, the Company shall upload the proceedings manual, annual report and other relevant materials to the video conference

platform for the shareholders' meeting at least 30 minutes before the meeting, and continue to disclose them until the end of the meeting.

6-1. When the Company holds a video shareholders' meeting, the following matters shall be specified in the notice of convening the shareholders' meeting:
1. Method for shareholders to participate in video conference and exercise their rights.
2. The handling method of obstacles to the video conference platform or participation by video due to natural disasters, accidents or other force majeure, which shall at least include the following matters:
(1) The time when the meeting needs to be postponed or resumed due to the continuous failure to remove the obstacles before the occurrence, and the date for the continuation or resumption of the meeting.
(2) Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the continuation or resumption of the meeting.
(3) If a video-assisted shareholders' meeting cannot be resumed, the shareholders' meeting shall be continued if the total number of shares attending the shareholders' meeting reaches the quorum of the shareholders' meeting after deducting the number of shares attending the shareholders' meeting by video. The number of shares attending the shareholders' meeting by video shall be included in the total number of shareholders' shares attending the meeting, and the voting on all proposals at the shareholders' meeting shall be deemed to have been abstained.
(4) The handling method in the event that the results of all proposals have been announced but no extempore motion has been made.
3. If the shareholders' meeting is held by video conference, it shall be specified in the meeting notice the appropriate alternative measures provided to shareholders who have difficulties in participating in the shareholders' meeting by video.

7. If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.
When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.
It is advisable that meetings of shareholders convened by the Board of Directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.
If a shareholders meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more

such convening parties, they shall mutually select a chair from among themselves.
This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

8. This Company shall videotape or audiotape the whole process of the meeting of shareholders and retain relevant copies for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

   If the shareholders' meeting is held by video conference, the Company shall keep records of the enrollment, registration, check-in, questioning, voting and vote counting results of the shareholders, and continuously audio and video record the whole process of the video meeting.

   The information and audio and video recordings referred to in the preceding paragraph shall be properly kept by the Company during its existence, and the audio and video recordings shall be provided to those entrusted to handle video conference affairs for preservation.

9. Attendance at meetings of shareholders shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in and the those registered on the video conference platform plus the number of shares whose voting rights are exercised by correspondence or electronically.

   The chair shall call the meeting to order at the appointed meeting time and announce information such as the number of non-voting rights shares and shares represented by the attending shareholders. 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 shares, the chair shall declare the meeting adjourned. If the shareholders' meeting is held by video conference, the Company shall separately announce the abortion of the current meeting on the video conference platform.

   If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. If the shareholders' meeting is held by video conference, shareholders who wish to attend by video shall re-register with the Company in accordance with Article 6.

   When, prior to 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.

10. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

    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 of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

    The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote, and arrange adequate voting time.

11. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

    Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

    When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

    After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

    If the shareholders' meeting is held by video conference, shareholders participating by video may ask questions in writing on the video conference platform of the shareholders' meeting after the chairman announces the start of the meeting and before the adjournment of the meeting. The number of questions for each proposal shall not exceed two, each question is limited to 200 words, and the provisions of paragraphs 1 to 5 shall not apply.

12. Voting at a shareholders meeting shall be calculated based the number of shares.
With respect to resolutions of meetings of shareholders, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

13. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means (in accordance with the proviso of Article 177-1 of the Company Act regarding companies that shall adopt electronic voting. When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.
A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.
After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or by video, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal
, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

If the shareholders' meeting is held by video conference, after the chairman announces the start of the meeting, the shareholders participating by video shall vote on various proposals and elections through the video conference platform and shall complete the voting before the chairman announces the end of the voting. If their voting is overdue, they shall be deemed to have abstained.

If the shareholders' meeting is held by video conference, the votes shall be counted in one go after the chairman announces the end of voting, and the voting and election results shall be announced.

When the company holds a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video in accordance with Article 6 but want to attend the physical shareholders' meeting in person shall cancel their registration in the same manner as the registration two days before the shareholders' meeting; if the cancellation is overdue, they can only attend the shareholders' meeting by video.

Those who exercise their voting rights in writing or electronically but did not revoke their expression of intention and participate in the shareholders' meeting by video, except for extempore motions, shall not exercise their voting rights on the original proposal, propose amendments to the original proposal, or exercise their voting rights on the amendments to the original proposal.

14. The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, as well as the names of those not elected and the number of votes they obtain.

    The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

15. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
    This Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
    The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (include statistical weight); and where there is election of directors, disclose the number of votes which they were elected. It shall be retained for the duration of the existence of the Company.
    Where shareholders express no objection to the resolution method described above when enquired by the chairman, this shall be noted as “unanimous approval of all attending shareholders when enquired by the chairman”. Where shareholders express an objection, the voting method and the number of passing votes and their proportion shall be specified.
    If the shareholders’ meeting is held by video conference, in addition to the items to be recorded in accordance with the preceding paragraph, the minutes shall record the beginning and end time of the shareholders’ meeting, the method of holding the meeting, the name of the chairman and the minute taker, as well as the handling method and circumstances in case of obstacles to the video conference platform or participation by video due to natural disasters, incidents or other force majeure.
    If the shareholders’ meeting is held by video conference, the Company shall, in addition to following the provisions of the preceding paragraph, specify in the minutes the alternative measures provided to shareholders who have difficulties in participating in the shareholders’ meeting by video.

16. On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at
    the place of the shareholders meeting. If the shareholders’ meeting is held by video conference, the Company shall upload the information above to the video conference platform of shareholders’ meeting at least 30 minutes before the meeting and continue to disclose it until the end of the meeting.
    If the shareholders’ meeting is held by video conference, when announcing the start of the meeting, the total number of shareholders’ shares attending the meeting shall be disclosed on the video conference platform. If the total number of shares and voting rights of shareholders attending the meeting are otherwise counted at the meeting, the same shall apply.
    If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Company (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

17. Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

18. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.
A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

19. If the shareholders' meeting is held by video conference, the Company shall immediately disclose the voting results of various proposals and election results on the video conference platform of the shareholders' meeting after the voting is completed, and shall continue to disclose them for at least 15 minutes after the chairman announces the adjournment of the meeting.
20. If the shareholders' meeting is held by video conference, the chairman and the minute taker shall be in the same place in Taiwan, and the chairman shall announce at the meeting the address of that place.
21. If the shareholders' meeting is held by video conference, before the chairman announces the adjournment of the meeting, if the obstacles to the video conference platform or participation by video continue for more than 30 minutes due to natural disasters, incidents or other force majeure, the meeting shall be continued or resumed within five days, and the provisions of Article 182 of the company law shall not apply.
In the event of a continued or resumed meeting referred to in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the continued or resumed meeting.
If the meeting should be postponed or resumed in accordance with the provisions of paragraph, for shareholders who have registered to participate in the original shareholders meeting by video and have completed the registration but who have not participated in the continued or resumed meeting, the number of shares attended at the original shareholders meeting, their voting rights exercised and election rights shall be included in the total number of shares, voting rights and election rights of shareholders present at the continued or resumed meeting.

When handling the continued or resumed shareholders' meeting in accordance with paragraph 1, there is no need to re-discuss and re-adopt resolutions on the proposals for which the voting and counting have been completed and the voting results or the list of directors and supervisors have been announced.

When the Company holds a video-assisted shareholders' meeting, and the video meeting cannot be resumed in accordance with paragraph 1, if the total number of shares attending the shareholders' meeting by video still meets the quorum after deducting the number of shares attending the shareholders' meeting by video, the shareholders' meeting shall continue without being postponed or resumed in accordance with paragraph 1.

In the event that the meeting should be continued in accordance with the preceding paragraph, the number of shares presented by shareholders participating in the shareholders' meeting by video shall be included in the total number of shares attended by shareholders, but the voting on all proposals at the shareholders' meeting shall be deemed to have been abstained.

When the Company continues or resumes the meeting in accordance with paragraph 1, it shall handle the relevant preparatory operations in accordance with the provisions in paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies in the same manner as for the original shareholders' meeting and pursuant to the provisions of each article.

During the period specified in the latter part of Article 12 and paragraph 3, Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and paragraph 2, Article 44-5, paragraph 15, Article 44, and paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the shareholders' meetings in accordance with paragraph 1.

22. If the shareholders' meeting is held by video conference, it shall provide appropriate alternative measures for shareholders who have difficulties in attending the shareholders' meeting by video.

23. These Rules, and any amendments hereto, shall be implemented after adoption by meetings of shareholders.

Appendix 5

GIGABYTE	GIGA-BYTE TECHNOLOGY CO., LTD.				
Document title	Articles of Incorporation			Ref. No.	—
Establishing date	2025.06.10	Version	31.0	Page	7 — 1
Established by (unit/staff)	Board of Directors			Doc. Level	General

Chapter I General Provisions

Article 1 This Company is incorporated as a company limited by shares in accordance with the Company Act and other applicable laws of the Republic of China in the name of 技嘉科技股份有限公司 in Chinese or GIGA-BYTE TECHNOLOGY CO., LTD. in English.

Article 2 This Company shall conduct business in the following areas:

(1) CC01110 Office Machines Manufacturing
(2) I301010 Software Publication
(3) F113010 Wholesale of Other Machinery and Equipment
(4) CC01080 Electronic Parts and Components Manufacturing
(5) CH01040 Toys Manufacturing
(6) CC01070 Telecommunication Equipment and Apparatus Manufacturing
(7) CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
(8) F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
(9) F118010 Wholesale of Computer Software
(10) F113050 Wholesale of Computing and Business Machinery Equipment
(11) F113070 Wholesale of Telecom Instruments
(12) F213060 Retail Sale of Telecom Instruments
(13) I301030 Digital Information Supply Services
(14) ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1 The Corporation may provide endorsement and guarantee and act as a guarantor for business purpose in accordance with the rules and regulations of securities competent authorities.

Article 2-2 The total amount of the Company's re-investments shall not be subject to the restriction of not more than forty percent of the Company's paid-up capital.

Article 3 This Company headquarters in New Taipei City, Republic of China. With the resolution made by the Board of Directors, the Company may establish branches inside and outside of the territory of the Republic of China.

Article 4 (Deleted).

Chapter II Shares

Article 5 The total authorized capital of the Company is New Taiwan Dollar Nine Point Five Billion (NTD9.5 billion) divided into nine hundred and fifty million (950,000,000) shares with a par value at New Taiwan Dollar Ten (NTD10) each. The Board of Directors is authorized to issue such shares in a series of issuance. A total of 50,000,000 shares among the above total capital stock should be reserved for issuing employee stock options, preferred shares with warrants, or bonds with warrants for exercising warrants.

Article 6 The Corporation may issue shares without printing share certificate(s), provided that registration is made to centralized securities depository enterprises.

Article 7 Unless otherwise specified other laws and regulations, the Company shall handle shareholder services in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by securities competent authorities.

Article 8 (Deleted)

Article 9 Registration for transfer of shares shall be suspended sixty (60) days prior to the date of the annual meeting of shareholders, thirty (30) days prior to the date of a provisional meeting of shareholders, or within five (5) days prior to the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

Chapter III Meetings of Shareholders

Article 10 Meetings of shareholders include the annual meeting of shareholders and the provisional meeting of shareholders. The Board of Directors according to the law shall convene the former once a year within six (6) months after the end of each accounting year and the latter shall be convened according to the law where necessary. The shareholders' meeting may be held by video conference or other means announced by the central competent authority.

Article 11 Unless otherwise specified by other laws and regulations, written notices shall be sent to all shareholders at least thirty (30) days prior to the annual meeting of shareholders and at least fifteen (15) days prior to the provisional meeting of shareholders. With the consent of respondents, the notice of shareholders' meetings shall be delivered by e-mail.

Article 12 Shareholders holding more than three percent (3%) of the total amount of issued shares for more than one (1) year may make proposals and specify the explanation in writing to request the Board of Directors to convene a provisional meeting of shareholders. The Board of Directors shall issue the notice of provisional meeting of shareholders within fifteen (15) days after the request is made.

Article 13 The chairman of the Company shall host the meetings of shareholders. In the absence of the chairman, the vice chairman shall host the meetings of shareholders. In the absence of both the chairman and vice chairman, the chairman may assign a director to host such meetings. Where the chairman assigns no agent, directors should elect a director to host the meetings.

Article 14 Where a shareholder is unable to attend a meeting, he/she may appoint a proxy to represent him/her and specify the scope authorization in the proxy issued by the Company. The use of proxies shall be subject to the Company Act and the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by securities competent authorities.

Article 15 Unless otherwise specified by other laws and regulations, each shareholder of the Company is entitled to one vote.

Article 16 Unless otherwise specified by other laws and regulations, a meeting of shareholders shall be held with the attendance of shareholders representing at least half of total amount of issued shares, and resolutions of the meetings of shareholders shall be made with the approval of over 50% vote of shareholders attending the meeting. Voting on a proposal at a shareholders' meeting may be exercised in writing or electronically in accordance with relevant laws and regulations.

Article 16-1 Shareholders of the Company shall make resolutions on the following:

(1)Amendment of this "Articles of Incorporation".

(2)Election and dismissal of directors.

(3)Granting permission for a director to do anything for himself or on behalf of another person within the scope of business of the Company.

(4)Entering into, amending, or terminating any contracts for the lease of the Company's business in whole, or for entrusted business, or for regular joint operations with others.

(5)Transfer of whole of or any essential part of the Company's business or assets.

(6)Acceptance of transfer of whole of the business or assets of others that may bring significant influence to the Company's operations.

(7)Other affairs required for the resolution of the meeting of shareholders according to other applicant laws and regulations.

Article 16-2 When issuing certificates of employee stock operations at a price lower than the closing price of the Company's common shares on the date of issue, this shall be approved by at least two-third of votes at a meeting of shareholders attended by shareholders representing at least more than half of total amount issued shares of the Company prior to issue.

Article 16-3 This Company may buy back shares of the Company and transfer them to employees at an average price lower than the actual buyback price. This shall be approved by at least two-third of votes at a meeting of shareholders attended by shareholders representing at least more than half of total amount issued shares of the Company prior to transfer.

Article 16-4 The company may repurchase its own shares and transfer them to its employees, issue

new shares, issue employee stock options certificates, or issue , all of which may include employees of the company's affiliates who meet certain conditions.

Article 17 This Company shall have five to nine (7-11) authorized directors elected from by the meeting of shareholders among competent shareholders. The term of each role shall be three (3) years, and each role is eligible for a second term.

At least three of these directors shall be independent directors and the number of seats shall at least be one-third of the board.

The ratio of shares held by all directors shall be subject to the regulations promulgated by securities competent authorities.

In a director election, each share has the same voting rights equal to the number of directors to be elected, and a shareholder may cast all his/her voting rights to one candidate or among several candidates (not more than the total number of candidates in the same election), and candidates receiving more voting rights shall be elected as directors.

Independent directors and non-independent directors shall be elected at the same election, with number of seats calculated separately.

Independent directors shall exercise their authority and follow codes according to relevant regulations promulgated by securities competent authorities.

Article 17-1 This Company adopts the nomination scheme for director elections in Article 192-1 of the Company Act. Accepting way and announcement of the nomination of candidates for directors and other related matters shall be handled in accordance with the provisions of the relevant laws of the Company Act and the Securities and Exchange Act.

Article 17-2 The Board of Directors of the Company may establish various functional committees according to relevant laws and regulations or based on business needs.

This Company forms the Audit Committee with all independent directors in accordance with Article 14-4 of the Securities and Exchange Act. Committee members of the committee shall exercise the duties and authority of a supervisor specified in the Company Act, Securities and Exchange Act, and relevant laws and regulations.

Article 18 Directors shall elect from among themselves a chairman and a vice chairman of the Board of Directors by at least half of directors at a board meeting attended at least two-third of all directors. The chairman represents the Company externally and administers corporate business internally. The vice chairman shall assist the chairman on carrying out his/her duties.

Article 19 The Board of Directors shall hold at least one board meeting each quarter. Provisional board meetings shall be held where necessary. Except for the first board meeting of every term of the newly established Board of Directors, which shall be convened by the director with the majority votes in the election, board meetings shall be convened and chaired by the chairman of the board. In the absence of the chairman, the vice chairman shall take his/her place at the board meeting. In the absence of both the chairman and vice chairman, the chairman may assign a director to take his/her place at the board meeting. Where the chairman assigns no agent, directors should elect a director to host the meetings. A board meeting notice may be delivered by fax or by e-mail.

Article 20 Unless otherwise specified by the law or the resolutions that shall be made by the meeting of shareholders in this “Articles of Incorporation”, business of the Company shall be executive according to the resolution made by the Board of Directors.

Article 21 Unless otherwise specified in the laws and regulations, a board resolution shall be approved by at least half of all directors and half of directors attending the board meeting.

Article 22 If a director is unable to attend the board meeting for some reason, he/she may entrust another director to attend the meeting on his/her behalf, and the entrustment shall be governed by the Company Act and relevant laws and regulations. Each director shall only represent one other director at a board meeting.

Article 23 (Deleted).

Article 23-1 (Deleted).

Article 24 (Deleted).

Article 24-1 (Deleted).

Article 25 The board in accordance with Article 28 of this "Articles of Incorporation" shall determine the remuneration for the directors of the Company. The Board of Directors is authorized to determine through discussions the travel expenses and meeting attendance fee of directors according to the general standard of the same industry. This Company may arrange liability insurance for the scope of business executed by directors during their term.

Chapter V Managerial Officers

Article 26 This Company shall have one president and several vice presidents. Each business unit shall have a unit president and several vice presidents. Their appointment, dismissal, and remuneration shall be approved by at least half of all directors at a board meeting attended by at least half of all directors. These managerial officers shall execute routine business operations and management of the Company in accordance with the internal codes of the Company and the resolutions made by the meeting of shareholders and the Board of Directors. They are authorized to sign documents for and on behalf of the Company within their authority.

Chapter VI Accounting

Article 27: The accounting year of the Company begins from January 1 and ends on December 31 of each year. After the end of each accounting year, the board shall prepare the following reports and statements and submit them meeting of shareholders for recognition:

1. business report;
2. financial statements; and
3. proposal for profit allocation or action to deal with losses and relevant reports and statements.

Article 28: Dividend Policy

If there is a profit after the annual closing of books, the Company shall appropriate 3-10% as compensations for employees and not more than 3% as remuneration for directors. If there are accumulative deficits, the amount for covering the losses of previous years shall first be retained.

At least 20% of the employee compensation amount mentioned in the preceding paragraph shall be allocated for distributing compensation or adjusting salaries for junior-level employees.

The compensations for employees described above shall be distributed in either stock or cash, and the remuneration for directors shall be distributed in cash. Compensations shall be approved by over half of the directors at a board meeting attended by two-third of the board members. In addition, the compensations for employees and directors shall be reported to the meeting of shareholders.

Employees receiving the compensations for employees distributed in stock or cash shall include employees of affiliates meeting relevant requirements. The allocation criteria and method shall be determined by the Board of Directors.

This Company is in a highly competitive industry with a changeful environment, and the business life cycle has become mature. In consideration of the need for operating funds in the future and long-term financial planning, and to fulfill the demand for cash in-flow of shareholders, if there is a profit after the annual closing of books, the Company shall appropriate, the Company shall distribute the profit according to the following orders:

1. Cover the losses of previous years and pay the profit-seeking enterprise annual income tax.
2. Appropriate 10% to the legal reserve (except when the amount of legal reserve has reached the total paid-in capital of the Company).
3. Appropriate or revert to special reserves according to the laws and regulations or the rules of competent authorities.
4. After deducting the amounts specified in Items 1 to 3, along with the accumulated undistributed earnings from the previous year, an allocation of 5% to 100% shall be proposed by the Board of Directors and distributed according to the following methods:
   (1) When distributing earnings by issuing new shares, the distribution shall be carried out after approval by the shareholders' meeting.
   (2) When distributing earnings in cash or from the statutory surplus reserve and additional paid-in capital in accordance with Article 241, Paragraph 1 of the Company Act, the distribution shall be approved by a resolution of the Board of Directors, with at least two-thirds of the directors present and a majority of the attending directors in favor. The decision shall be reported to the shareholders' meeting without requiring further approval.
   Among the total shareholder dividends, the cash dividends shall not be less than 5%. However, if the cash dividend per share is less than 0.1 NTD, it will not be distributed in cash but instead issued as stock dividends.

Article 28-1 When making the profit distribution proposal, the Board of Directors shall consider the general bonus standard in relevant industries and adopt the dividend equalization policy to distribute bonus on a healthy and steady principle. When distributing bonus in new share or cash with the legal reserve or capital reserve, the Board of Directors shall coordinate with the status of stock dividend from retained earnings and dividend equalization policy and implement in accordance with relevant laws and regulations.

Chapter VII Supplemental Provisions

Article 29 The regulations governing the internal organization of the Company shall be established independently.

Article 30 Matters not addressed by this “Articles of Incorporation” shall be governed by the Company Act and other applicable laws.

Article 31 This "Articles of Incorporation" was established on March 24, 1986.
1st amendment was made on September 1, 1986.
2nd amendment was made on August 30, 1988.
3rd amendment was made on March 20, 1989.
4th amendment was made on June 3, 1991.
5th amendment was made on July 2, 1995.
6th amendment was made on May 15, 1996.
7th amendment was made on January 27, 1997.
8th amendment was made on April 19, 1997.
9th amendment was made on March 25, 1998.
10th amendment was made on May 4, 2000.
11th amendment was made on May 11, 2001.
12th amendment was made on May 23, 2002.
13th amendment was made on June 17, 2003.
14th amendment was made on June 9, 2004.
15th amendment was made on June 9, 2005.
16th amendment was made on April 12, 2006.
17th amendment was made on June 13, 2008.
18th amendment was made on June 16, 2009.
19th amendment was made on June 17, 2010.
20th amendment was made on June 15, 2011.
21st amendment was made on June 18, 2012.
22nd amendment was made on June 11, 2014.
23rd amendment was made on June 17, 2015.
24th amendment was made on June 15, 2016.
25th amendment was made on June 11, 2018.
26th amendment was made on June 12, 2019.
27th amendment was made on June 14, 2022.
28th amendment was made on June 9, 2023.
29th amendment was made on June 12, 2024.
30th amendment was made on June 10, 2025.

Appendix 6

GIGABYTE	GIGA-BYTE TECHNOLOGY CO., LTD.				
Document title	Procedures for Acquisition or Disposal of Assets				
Establishing date	2022.06.14	Version	16	Page	15-1
Established by (unit/staff)	Operation Center, Financial and Accounting HQ			Doc. Level	General

Chapter I General Provision

Article 1 This Procedure is established in accordance with Article 36-1 of the Securities and Exchange Act and relevant regulations prescribed by the competent authority to protect investment, enforce information disclosure, and reinforce the management of asset acquisition and disposal of the Company for the basis of implementation.

Article 2 In this Procedure, the scope of “asset” includes:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 3 Terms used in this Procedure are defined as follows:

1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
2. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4.Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

5.Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

6.Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

7.Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.

8.Securities exchange: “Domestic securities exchange” refers to the Taiwan Stock Exchange Corporation; “foreign securities exchange” refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

9.Over-the-counter venue: “Domestic OTC venue” refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; “foreign OTC venue” refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 4 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters who provide the Company with appraisal reports, certified public accountant opinions, attorney opinions, or underwriter opinions shall meet the following requirements:

1.May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

2.May not be a related party or de facto related party of any party to the transaction.

3.If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing appraisal reports or opinions, the aforementioned personnel shall act in accordance with the self-regulatory rules of their respective industry associations and comply with the following requirements

1.Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.

2.When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

3. The appropriateness and reasonableness of all data sources, parameters, and information used shall be evaluated item by item to serve as the basis for issuing the appraisal report or opinion.

4. The declaration statement shall include matters such as the professionalism and independence of the relevant personnel, the assessment that the information used is appropriate and reasonable, and compliance with relevant laws and regulations.

Chapter II Disposition Procedure

Section 1 Establishment of Disposition Procedures

Article 5 Appraisal Procedure for Asset Acquisition or Disposal

When acquiring or disposing assets, this Company shall specify the method(s) and references for price determination and advantages, disadvantages, and efficiency of acquisition or disposal of assets.

Article 6 Asset Acquisition or Disposal Operating Procedure

1.Scope of investments: The scope of investments of the Company covers long-term and short-term securities, derivatives, real property (for business or non-business use) and equipment, except for precious metals and products relating to derivatives.

2.Investment limits:

The total amount of long-term and short-term external investments shall not exceed 80% of the Company’s net worth based on the most recent financial report audited or reviewed by a CPA.

Core Business & Holding Companies:The total investment in the Company’s core business and its holding companies shall not exceed 70% of the Company’s net worth based on the most recent financial report audited or reviewed by a CPA.

Non-core Business & Holding Companies:The total investment in non-core businesses and their holding companies shall not exceed 20% of the Company’s net worth based on the most recent financial report audited or reviewed by a CPA.

Non-operating Assets:The total investment in movables or real estate not for operating use shall not exceed 30% of the Company’s net worth based on the most recent financial report audited or reviewed by a CPA.

3.Amount authorization and authorization level

(1)The transaction terms for asset acquisition or disposal of the Company shall be determined as follows:

Item	Approval	Price Determination
Property and real property for business operations	Subject to the authorization regulations of the Company	Price comparison and negotiation
Property, real property and right-of-use assets thereof not for business operations	Resolution of the Board of Directors	Price comparison and negotiation
Stocks, bonds, and other securities of unlisted companies	Resolution of the Board of Directors	Price comparison and negotiation
Stocks, bonds, and other securities of listed companies	Resolution of the Board of Directors	Market price
Financial assets with fixed profit: stocks, bonds, and other securities	Subject to the authorization regulations of the Company	Market price

(2)Where expert opinions or appraisal reports are required, the expert opinions or appraisal reports shall prevail over the above limitations on transaction terms.

(3)Asset acquisition or disposal projects that shall be approved by the Board of Directors shall first be approved by more than half of the members of the Audit Committee. Where the approval of more than half of the members of the Audit Committee is unavailable, an asset acquisition or disposal project may proceed with the approval of more than two thirds of all directors, and the resolution of Audit Committee members shall be specified in the minutes of the board meeting.

4.Implementation unit(s) and transaction process: The in-charge department(s) of asset acquisition or disposal of the Company shall make a written application and submit to the authorization officer(s) as specified in Article 5 and the preceding article for approval. The procurement, sale, acceptance, settlement, and property registration shall proceed in accordance with the fixed asset management policy of the Company.

Article 6-1 The total amount of long-term and short-term investments or investments in property or real-property not intended for business use and the amount limit on investments in individual securities of individual subsidiaries of the Company, also the scope and amount limit of investments, shall be subject to the net worth as disclosed in the latest CPA audit (review) reports and the paid-in capital of individual subsidiaries in the same proportion as that of the parent company.

Article 6-2 Apart from handling in accordance with relevant regulations of the Company, managers or case officers of the Company violating this Procedure shall indemnify for any loss caused.

Article 7 In addition to the regulations specified in the preceding article, related party transactions, derivatives transactions, mergers, spin-off, acquisition, or share transfers of the Company shall be implemented in accordance with the regulations specified in sections 3-5 of this Procedure.

Article 7-1 Subsidiaries of the Company shall establish an “asset acquisition or disposal operating and Handling procedure” in accordance with this Procedure. After being approved by the Board of Directors, it shall be submitted to the supervisors and the meeting of shareholders for approval. The same shall apply to the amendments thereof.

Section 2 Acquisition or Disposition of Assets

Article 8 Except for transactions with domestic government agencies, outsourcing construction projects on own property, outsourcing construction projects on leased property, acquiring/disposing equipment or right-of-use assets thereof for business use, when acquiring or disposing real property, equipment or right-of-use assets thereof with a transaction amount up to 20% of the Company’s paid-in capital or over NT$300 million, this Company shall obtain a professional appraisal report on the subject matter issued by professional appraisers prior to transaction and meet the following requirements:

1. Where a transaction shall be conducted at a limited price, specific price, or special price for a special reason (special reasons), the transaction shall first be approved by the Board of Directors. The same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
2. When the transaction amount is above NT$1 billion, two or more professional appraisers shall be hired to appraise the subject matter of transaction.
3. In the event of any of the following circumstances regarding the appraisal results from professional appraisers, the Company shall engage a CPA to provide a specific opinion on the reasons for the discrepancy and the reasonableness of the transaction price, unless the appraisal results for the acquired assets are all higher than the transaction amount, or the appraisal results for the disposed assets are all lower than the transaction amount:
   (1)The difference between the appraisal price and transaction price is over 20% of the transaction price.
   (2)The appraisal price of two or more professional appraisers is over 10% of the transaction price.
4. No more than three months shall elapse between the date of issue of the appraisal report by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 9 For the acquisition or disposal of securities, the Company shall, prior to the date of occurrence of the event, obtain the target company’s most recent financial statements audited or reviewed by a CPA as a reference for evaluating the transaction price. In any of the following circumstances where the transaction amount reaches 20% of the Company’s paid-in capital or NT$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a CPA to express an opinion on the reasonableness of the transaction price. However, this requirement shall not apply if the securities have public quotations from an active market or if otherwise stipulated by the Financial Supervisory Commission (hereinafter referred to as the 'FSC'):

1. Acquiring or disposing securities not traded through the stock market or securities companies.
2. Acquiring or disposing privately placed securities.

Article 10 Except for trading with domestic government agencies, when acquiring or disposing intangible assets or right-of-use assets thereof or memberships amounting up to 20% of the Company's paid-in capital or NT$300 million, the Company shall consult a CPA to express opinion on the fairness of the amount prior to transaction.

Article 10-1 The transaction amount referred to in the preceding three articles shall be calculated in accordance with paragraph 2 of Article 26, and "within one previous year" refers to the year preceding the date of occurrence of the current transaction. The section(s) with an appraisal report from a professional appraiser or the CPA opinion obtained in accordance with this Procedure shall be exempted.

Article 11 Where the Company acquires or disposes of assets through a court auction procedure, the evidentiary documentation issued by the court may substitute the appraisal report or CPA opinion.

Section 3 Related Party Transaction

Article 12 When acquiring or disposing assets with a related party, apart from ensuring that the required resolutions are adopted and the fairness of the transaction terms is appraised in accordance with the Procedure, the Company shall obtain an appraisal report from a professional appraiser or the CPA opinion, where transaction amount exceeds 10% of the Company's net worth as disclosed in the latest CPA audit (review) financial report.

The transaction amount referred to in the preceding paragraph shall be calculated in accordance with Article 10-1.

When judging whether or not the counterparty is a related party, in addition to the legal formalities, the substance of the relationship shall be considered.

Article 13 Except for trading domestic bonds and repurchase (RP)/ reserve repurchase (RS) securities, subscribing or buying back money market funds (MMFs) issued by domestic securities investment trust companies, when acquiring or disposing property or right-of-use assets thereof for related parties, or acquiring or disposing assets other than property or right-of-use assets thereof with related parties at a transaction amount up to 20% of the Company's paid-in capital, up to 10% of the total assets as disclosed in the latest CPA audit (review) report, or over NT$300 million, the Company shall submit the following data to the Audit Committee and then to the Board of Directors for approval prior to concluding the transaction agreement and disburse the payment:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the related party as a trading counterparty.
3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 14 and Article 15.
4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the Company and the related party.

5.Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

6.An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.

7.Restrictive covenants and other important stipulations associated with the transaction.

Where the Company or its non-publicly issued subsidiaries engage in the aforementioned transactions and the transaction amount reaches 10% or more of the Company’s total assets, the Company shall submit all information listed in the first paragraph to the Shareholders' Meeting for approval before signing any transaction contracts or making any payments. However, transactions between the Company and its subsidiaries, or between subsidiaries, are exempt from this requirement.

If the matters in the first paragraph are not approved by a majority (one-half) or more of all members of the Audit Committee, they may be implemented with the consent of two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. The calculation of the transaction amount shall be conducted in accordance with Article 26, Paragraph 2 of these Procedures. The term 'within one year' refers to the one-year period immediately preceding the date of occurrence of the current transaction; portions already approved by the Board of Directors in accordance with these Procedures need not be counted again.

With respect to the types of transactions listed below, when to be conducted between the company and subsidiaries, or between subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Board of Directors may authorize the chairman to directly proceed with acquisition or disposal within a designated limit in accordance with item 3, paragraph 1, Article 6, and apply for adoption of the transaction in the next board meeting:

1.Acquisition or disposal of equipment or right-of-use assets thereof held for business use.

2.Acquisition or disposal of real property right-of-use assets held for business use.

When the transaction is submitted to the Board of Directors for discussion in accordance with paragraph 1, the Board of Directors shall take into full consideration the opinion of each independent director. The disapproval or qualified opinion, if any, of independent directors shall be specified in the minutes of the board meeting.

Article 14 When acquiring real property or right-of-use assets thereof from a related party, the Company shall evaluate the fairness of the transaction cost by appraising:

1.The cost including the transaction price and necessary interest on funding of the related party and the buyer’s cost. “Necessary interest on funding” is calculated based on the weighted average interest rate on borrowing in the year the Company purchases the property, provided that the rate shall not exceed the maximum lending rate of non-financial industries announced by the Ministry of Finance.

2.The total value appraised by the lending financial institution where a related party has mortgaged the real property to a financial institution, provided that the actual cumulative amount lent by the financial institution shall be above 70% of the appraised total value and the period of lending shall be over one year. This shall not apply where the financial institution is a related party of one of the trading counterparties.

Where both the land and premises of the same subject matter are purchased or leased in the same transaction, the transaction cost of the land and the premises can be appraised individually in accordance with either means in the preceding paragraph.

When purchasing real property or right-of-use assets thereof from a related party, after appraising the cost in accordance with the preceding two paragraphs, the Company shall engage a CPA to review and express specific opinion on the appraisal results.

Where acquiring real property or right-of-use assets thereof from a related party under any one of the following circumstances, the preceding three paragraphs shall not apply, and the Company shall proceed in accordance with the preceding Article :

1.The related party acquires the real property or right-of-use assets thereof through inheritance or as a gift.

2.More than five years have elapsed between the time when the related party acquires the real property by contract and date of contract execution of the current transaction.

3.The real property or right-of-use assets thereof is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on Company owned land or on rented land.

4.The real property right-of-use assets for business use are acquired by the Company with subsidiaries, or by subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 15 Where the results of appraisals conducted in accordance with paragraphs 1 and 2 of the preceding article are lower than the transaction price, acquisition shall be proceeded in accordance with Article 16, except under the following circumstance, and objective evidence and the opinion on the fairness of the price expressed by a professional real property appraiser and a CPA are presented.

1.When acquiring undeveloped land or leased land for development, a related party shall submit proof of compliance with any one of the following conditions:

(1)The sum of the value of undeveloped land appraised in accordance with the preceding paragraph and the value of premises calculated in accordance with the construction cost plus reasonable construction profit of the related party exceeds the actual transaction price. “Reasonable construction profit” shall be either the average gross profit margin of the related party’s construction sector over the last three years or the lasted gross profit margin for the construction industry promulgated by the Ministry of Finance, whichever is lower.

(2)Completed transactions by unrelated parties within the previous year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

2.When acquiring real property or obtaining real property right-of-use assets through leasing from a related party, this Company shall provide evidence to prove that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the previous year.

Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the previous year refers to the year preceding the date of occurrence of the acquisition of the real property or right-of-use assets thereof.

Article 16 When acquiring real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two Article are uniformly lower than the transaction price, this Company shall:

1.A special reserve shall be set aside in accordance with paragraph 1 of Article 41 of the Securities and Exchange Act against the difference between the real property or right-of-use assets thereof transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. When accounting for investments in another company with the equity method, then the special reserve called for under paragraph 1 of Article 41, paragraph of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of the company's equity stake in the other company.

2.Supervisors shall comply with Article 218 of the Company Act.

3.Actions taken pursuant to the preceding item shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

After setting aside a special reserve under the foregoing paragraph, this Company shall not use the special reserve until it has been recognized as a loss on decline in market value of the assets it purchased or leased at a premium, or has been disposed, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that no unfairness about the transaction is found, and the FSC has given its consent.

When acquiring real property or right-of-use assets thereof from a related party, this Company shall also comply with the foregoing two paragraphs if there is other evidence indicating that the acquisition is not an arm’s length transaction.

Section 4 Engaging in Derivatives Trading

Article 17 Derivatives trading shall proceed in accordance with the “Derivatives Trading Operating Procedure” established by the Company.

Section 5 Mergers, Spin-off, Acquisitions, and Transfer of Shares

Article 18 When conducting a merger, spin-off, acquisition, or transfer of shares, prior to convening an audit committee meeting, the Company shall engage a CPA, attorney, or securities underwriter to express opinion on the fairness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit the opinion to the audit committee for approval before referring to the Board of Directors for discussions and approval, except for merging with subsidiaries of which this Company holds, either directly or indirectly, 100% of the totally issued shares or the total capital of such subsidiaries, or the mergers among subsidiaries of which this Company holds, either directly or indirectly, 100% of the totally issued shares or the total capital of such subsidiaries, where said expert opinions can be omitted.

Where the approval of more than half of the members of the Audit Committee is unavailable, such projects may be proceeded with the approval of more than two thirds of all directors, and the resolution of Audit Committee members shall be specified in the minutes of the board meeting.

Article 19 When conducting a merger, spin-off or acquisition project, the Company shall prepare a public report to shareholders specifying the important contractual contents and terms relevant to the merger, spin-off, or acquisition prior to a general meeting of shareholders and include the expert opinion referred to in paragraph 1 of the preceding article when sending the notice of general shareholder meeting to shareholders for the reference of approval of the merger, spin-off, or acquisition; except when the resolution on mergers, spin-offs, or acquisitions by the general meeting of shareholders is otherwise exempted by other laws.

Where the general meeting of shareholders of any one of the companies participating in a merger, spin-off, or acquisition fails to convene or pass a resolution due to the lack of a quorum, insufficient votes, or other legal restrictions, or the proposal is rejected by the general meeting of shareholders, the companies participating in the merger, spin-off, or acquisition shall immediately explain to the public the reason(s), the follow-up measures, and the scheduled date of the next general meeting of shareholders.

Article 20 Unless other law specifies or for special reasons that have been reported to and approved by FSC, the Company shall convene a board meeting and a general meeting of shareholders on the same day of transaction to resolve relevant matters when conducting a merger, spin-off, or acquisition.

Unless other law otherwise specifies or for special reasons that have been reported to and approved by FSC, the Company shall convene a general meeting of shareholders on the same day of transaction when conducting a transfer of shares.

Article 21 When conducting a merger, spin-off, acquisition, or transfer of shares, the Company shall document the following data and retain such data for five years for auditing:

1.Basic data of personnel: Including the title, name, and citizen ID number (or passport number for aliens) of all persons involved in the planning or implementation of a merger, spin-off, acquisition, or transfer of shares prior to the disclosure of information.

2.Important dates: Including the data of execution of any letters of intent or memoranda of understanding; the date of appointment of a financial advisor or legal consult; the date of contract execution; and the date of the board meeting.

3.Important documents and minutes: Including plan of a merger, spin-off, acquisition, or transfer of shares, any letters of intent or memoranda of understanding, important contracts, and the minutes of board meeting.

When participating in a merger, spin-off, acquisition, or transfer of shares, the Company report the data specified in items 1 and 2 to FSC over the internet in the required format within two days after BOD approval.

Where any of the companies participating in a merger, spin-off, acquisition, or transfer of shares is neither listed on an exchange nor has its shares traded on an OTC market, this Company shall sign an agreement with them and proceed in accordance with paragraphs 1 and 2.

Article 21-1 Every person participating in or acknowledging the plan of a merger, spin-off, acquisition, or transfer of shares shall sign a non-disclosure agreement and shall neither disclose the contents of the plan nor trade any stocks or other equity-based securities of any companies related to the plan of a merger, spin-off, acquisition, or transfer of shares in their own name or in the name of other persons prior to the public disclosure of information.

Article 22 When conducting a merger, spin-off, acquisition, or transfer of shares, the Company shall not arbitrarily alter the share exchange ratio or acquisition price except for the following circumstances. The Company shall also specify in the contract the circumstances for altering the terms of the merger, spin-off, acquisition, or transfer of shares.

1.Issuance of common stock for cash, convertible corporate bonds, bonus shares, corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.

2.An action, such as a disposal of major corporate assets, that affects the Company's financial operations.

3.An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.

4.An adjustment where any one of the companies participating in a merger, spin-off, acquisition, or transfer of shares buys back treasury stock by law.

5.An increase or decrease in the number of entities or companies participating in a merger, spin-off, acquisition, or transfer of shares.

6.Other terms/conditions that can be altered as specified in the contract and that have been publicly disclosed.

Article 23 When conducting a merger, spin-off, acquisition, or transfer of share, apart from the rights and duties of participants, the Company shall specify the following:

1.Handling of breach of contract.

2.Principles for handling equity-based securities previously issued or treasury stock previously bought back by a participant that will be extinguished after a merger or spin-off.

3.The quantity of treasury stocks that participants permitted to buy back by law after the base date of calculation of the share exchange ratio, and the principles for handling thereof.

4.The way(s) for handling changes in the number of participating entities or companies.

5.Preliminary schedule for plan execution and the anticipated date of completion.

6.The procedures, including the scheduled date, for convening a general meeting of shareholders by law where the plan is overdue.

Article 24 Where a participant wishes to conduct a merger, spin-off, acquisition, or transfer of shares with another company after publicly disclosing a merger, spin-off, acquisition, or transfer of shares with the Company, all participants shall process again all procedures or legal actions that have been completed for the previous merger, spin-off, acquisition, or transfer of shares; except for a reduction of the number of participants that has been resolved and authorized the Board of Directors to change the authority by the general meeting of shareholders that participants may be exempted from calling another general meeting of shareholders to resolve on the merger, spin-off, acquisition, or transfer of shares again.

Article 25 Where the participant of a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with this participant and proceed in accordance with articles 20, 21-1, 21-1, and 24.

Chapter III Public Disclosure of Information

Article 26 When acquiring or disposing assets, the Company shall publish/report relevant information by the asset type in the required format on the website designated by FSC within two days after occurrence under any one of the following circumstances:

1.Acquiring or disposing property or right-of-use assets thereof for related parties, or acquiring or disposing assets other than property or right-of-use assets thereof with related parties at a transaction amount up to 20% of the Company’s paid-in capital, up to 10% of the total assets as disclosed in the latest CPA audit (review) report, or over NT$300 million, except for trading domestic bonds and RP/RS securities, subscribing or buying back MMFs issued by domestic securities investment trust companies.

2.Conducing mergers, spin-offs, acquisitions, or transfer of shares.

3.Acquiring or disposing of equipment or right-of-use assets thereof for business operations with counterparties who are not a related party at an amount up to any one of the following:

(1)Public companies with a paid-in capital under NT10 billion and a transaction amount over NT$500 million.
(2)Public companies with a paid-in capital over NT10 billion and a transaction amount over NT$1 billion.

4.Acquiring or disposing of property or right-of-use assets thereof for construction with counterparties who are not a related party of public construction companies at an amount over NT$500 million; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more.

5.Acquiring property through outsourcing construction projects on owned property, outsourcing construction projects on leased property, or joint construction and furthermore the transaction counterparty is not a related party at a planned investment amount over NT$500 million.

6.Asset transactions, obligations disposed by financial institutions, or investments in mainland China other than that mentioned in the foregoing five paragraphs at an amount up to 20% of the Company's paid-in capital or over NT$300 million, except for the following circumstances:
(1) Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign credit rating of the Republic of China (Taiwan).
(2) Transactions conducted by professional investors in securities on a stock exchange or at a securities company's business premises; or the subscription in the primary market of foreign government bonds, plain vanilla corporate bonds, or general financial bonds (excluding subordinated debts) that do not involve equity; or the subscription or redemption of securities investment trust funds or futures investment trust funds; or the subscription or buy-back of Exchange Traded Notes (ETN); or securities subscribed by a securities firm due to underwriting requirements or as a recommending broker for an Emerging Stock Company in accordance with the regulations of the Taipei Exchange (TPEx).
(3) Trading of bonds under repurchase (Repo) or reverse repurchase (Reverse Repo) agreements; or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of the said transactions shall be calculated as follows:
1.The amount of individual transactions.
2.The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.
3.The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) under the same development project within one year.
4.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.

Within one previous year" in the above paragraph refers to the year previous the date of occurrence of the current transaction.

Where there are mistakes or omissions of the items required for disclosure requiring corrections or supplementations found at the time of disclosure, the Company shall re-disclose all items within two days after acknowledgement.Unless other law otherwise specifies, when acquiring or disposing assets, the Company shall retain for at least five years all relevant contracts; minutes of meetings; memorandum book; appraisal reports; and the opinion expressed by the CPA, attorney, and securities underwriter.

Article 27 After publishing/reporting a transaction as specified above, the Company shall publish/ report relevant information on the website designated by the FSC within two days from occurrence under any one of the following circumstances:
1.Alteration, termination, or rescission of signed contracts relating to the transaction.
2.A merger, spin-off, acquisition, or transfer of share is not completed as scheduled.
3.Change in the published information.

Article 28 This Company may represent a subsidiary that is not a domestic public company in acquisition or disposal of assets that shall be disclosed in accordance with articles 26 and 27.
The paid-in capital or the total assets as disclosed in the latest CPA audit (review) report shall apply to the information disclosure criteria in paragraph 1 of Article 26: a transaction amount up to 20% of the Company’s paid-in capital or up to 10% of the total assets as disclosed in the latest CPA audit (review) report for subsidiaries mentioned in the preceding paragraph.

Article 28-1 The transaction restriction at 10% of total assets in this Procedure shall be calculated in accordance with the amount of total capital disclosed in the latest individual financial statements prepared in accordance with the Preparation of Financial Reports by Securities Issuers.
Where shares have no par value or a par value other than NT$10, the transaction restriction at 20% of paid-in capital in this Procedure shall be calculated at 10% of the equity attributed to owners of the parent company.

Chapter IV Addendum

Article 29
This procedure shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution. And to report on the implementation of the resolution of the shareholders’ meeting after its adoption, and the amendment likewise.

When the procedures are submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.

When acquiring or disposing assets, it shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution.

When the transactions for the acquisition and disposal of assets are submitted for discussion by the Board of Directors, the Board of Directors s shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

The terms “all audit committee members” and “all directors” in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Appendix 7

GIGA-BYTE TECHNOLOGY CO., LTD.
Shareholding Status by Directors

1. The amount of paid-in capital of the Company is NT$6,698,888,860 and the number of issued shares is 669,888,886.
2. Referring to Article 26 of the Securities and Exchange Act, the minimum amount of shares held by all directors shall be 21,436,444 shares.
3. Shares held by individual and all directors registered in the list of shareholders by the date of stock transfer suspension for the present meeting of shareholders are tabulated below. This number complies with the minimum requirement specified in Article 26 of the Securities and Exchange Act.

2026/04/11

Title	Name	Shares held	Remarks
Chairman	Xi Wei Investment Co., Ltd. Represented by: Pei-Cheng Yeh	9,277,075	
Director	Ming Wei Investments Co., Ltd. Represented by: Ming-Hsiung Liu	14,062,200	
Director	Shija Investments Co., Ltd. Represented by: Mou-Ming Ma	3,959,725	
Director	Yuei-yei Kai Fa Investment Limited Represented by: Chun-Ming Tseng	2,192,200	
Director	Shi Da Investment Limited Represented by: Cong-Yuan Ko	4,548,000	
Director	E-Tay Lee	931,381	
Independent Director	Hwei-Min Wang	-	
Independent Director	Cheng-Li Yang	-	
Independent Director	Peng-Huang Peng	-	
Independent Director	Li-Chen Lin		
Independent Director	Wen-Yi Chu		
Total of all directors		34,970,581	

Other Matters

Report on handing proposals made by shareholders for the present annual meeting of shareholders.

Description

1. According to Article 172-1 of the Company Act, shareholders holding more than one percent (1%) of the total amount of issued shares may make one written proposal of not more than 300 words at the annual meeting of shareholders.
2. This Company accepts proposals made by shareholders for the present annual meeting of shareholders during March 26, 2026 to April 7, 2026. All proposals have been published on the Market Observation Post System (MOPS) according to the law.
3. No shareholder proposal was received this year.