GIGA-BYTE TECHNOLOGY CO., LTD.
Minutes of the 2026 Annual General Meeting (Translations)

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

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

Attendance: The total amount of shares represented by attended shareholders and proxies is 431,576,316 shares (373,207,630 shares representing electronic voting), commanding 64.42% of the totally issued shares of this Company at 669,888,886 shares, reaching the statutory requirement for the annual general meeting of shareholders. The chairman thus called the meeting to order according to the law.

Attendees: Mou-Ming Ma, Chun-Ming Tseng, E-Tay Lee, Hsueh-Ching Yang (these are directors) and Hwei-Min Wang, Chen-Li Yang, Peng-Huang Peng, Wen-Yi Chu(these are independent directors).

Guests: CPA Yi-Chang, Liang of PwC Taiwan, CFO Chun-Ying Chen and General Counsel Chih-Peng Chiu.

Chairman: Pei-Chen Yeh Recorder: Si-Zheng Huang

I. **Calling the meeting to order:** The total amount of shares represented by attended shareholders and proxies has exceeded the statutory requirement, the chairman thus called the meeting to order.

II. **Chairman's address:** (Omitted).

III. Management presentations

(1) 2025 business reports

Explanation: Please refer to Appendix 1 2025 Business Report.

(2) Audit Committee's review report on the 2025 financial statements

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

(3) Reports 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.

(4) Report on 2025 surplus distribution in the form of cash dividend distribution in cash

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 dividends 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.

(5) Other matters: None.

IV. Adoption

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：

The voting results, with 92.06% of shareholders attended the AGM voting for the proposal, of this proposal are shown as follows. The proposal was approved accordingly.

Item	Voting rights represented by attended shareholders	Number of agree votes	Number of disagree votes	Number of invalid votes	Waiver/Not Voted
Number	426,572,354	392,718,085	94,213	0	33,760,056
Proportion	100%	92.06%	0.02%	0.00%	7.91%
Voting electronically		339,403,715	94,213		33,709,702

V. Proposals and Discussions

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. Please refer to attachment 1 for a comparison of the Articles of Incorporation before and after revisions. Please discuss.

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.

Revised Edition	Previous Edition	Description
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. <u>31th amendment was made on June 9, 2026.</u>	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.	Added the date of the latest amendment.

Resolution:

The voting results, with 92.05% of shareholders attended the AGM voting for the proposal, of this proposal are shown as follows. The proposal was approved accordingly.

Item	Voting rights represented by attended shareholders	Number of agree votes	Number of disagree votes	Number of invalid votes	Waiver/Not Voted
Number	426,572,354	392,691,737	99,548	0	33,781,069
Proportion	100%	92.05%	0.02%	0.00%	7.91%
Voting electronically		339,377,367	99,548		33,730,715

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

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. <u>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.</u>	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:

The voting results, with 92.05% of shareholders attended the AGM voting for the proposal, of this proposal are shown as follows. The proposal was approved accordingly.

Item	Voting rights represented by attended shareholders	Number of agree votes	Number of disagree votes	Number of invalid votes	Waiver/Not Voted
Number	426,572,354	392,696,865	100,741	0	33,774,748
Proportion	100%	92.05%	0.02%	0.00%	7.91%
Voting electronically		339,382,495	100,741		33,724,394

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 tointernationalize and diversify the Company’s financing channels, it is proposed that the shareholders authorize the Board of Directors ("Board"), depending onthe 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 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: The voting results, with 91.95% of shareholders attended the AGM voting for the proposal, of this proposal are shown as follows. The proposal was approved accordingly.

Item	Voting rights represented by attended shareholders	Number of agree votes	Number of disagree votes	Number of invalid votes	Waiver/Not Voted
Number	426,572,354	392,275,789	430,165	0	33,866,400
Proportion	100%	91.95%	0.10%	0.00%	7.93%
Voting electronically		338,961,419	430,165		33,816,046

VI. Questions and Motions: None.

VII. Meeting Adjournment: 09:23 a.m., June 9, 2026.

There are no questions from shareholders at this shareholders meeting

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)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
	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)

		Year ended December 31	
	Notes	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.

Appendix 3-2

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)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 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)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
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.