

Code 3443



Global Unichip Corp.

2026 Annual Shareholders' Meeting

Meeting Handbook
(Translation)

May 21, 2026

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Global Unichip Corp.

2026 Annual Shareholders' Meeting

Meeting Procedure

1. Call the Meeting to Order
2. Chairperson's Address
3. Report Items
4. Proposed Resolutions
5. Directors Election
6. Other Proposals
7. Other Business and Special Motion
8. Meeting Adjourned

Global Unichip Corp.
2026 Annual General Shareholders' Meeting
Meeting Agenda

(Translation)

Meeting type : Physical shareholders' meeting

Time: 9:30 a.m., May 21, 2026 (Thursday)

Location: 3F, No. 10, Lixing 6th Rd., Hsinchu Science Park

Attendants: All shareholders or their proxy holders

Chairperson: F.C. Tseng, Chair of the Company

1. Call the Meeting to Order

2. Chairperson's Address

3. Report Items

- (1) To report the business of 2025.
- (2) To report 2025 employees' profit sharing and directors' compensation .
- (3) Audit and Corporate Governance Committee's review report.
- (4) Communication report between the convener of the Audit and Corporate Governance Committee, the members of independent directors and the head of Internal Audit.
- (5) To report the compensation received by the directors, including the compensation policy, the content and amount of individual compensation and their correlation with the performance evaluation results.

4. Proposed Resolutions

- (1) To accept 2025 Business Report and Financial Statements
- (2) To accept Company's 2025 Earnings Distribution

5. Directors Election

To elect nine Directors (including five independent directors)

Voting by poll and election

6. Other Proposals

To Release the Prohibition on Directors from Participation in

Competitive Business

Voting by poll

7. Other Business and Special Motion

8. Meeting Adjourned

1. Call the Meeting to Order

2. Chairperson's Address

3. Report Items

Report No. 1

To report the business of 2025 (proposed by the Board of Directors)

Explanatory Notes:

2025 Annual Business Report of the Company is attached here to as Attachment 1 (Please refer to pages 10~16).

Report No. 2

To report 2025 employees' profit sharing and directors' compensation (proposed by the Board of Directors)

Explanatory Notes:

1. The compensation of employees and directors of the Company in 2025 was approved by the Board of Directors on January 29th, 2026. The above-mentioned compensation was paid in cash.
2. The total amount of employee compensation allocated in 2025 was NT\$1,109,016,214. After review by the Compensation Committee and discussion by the Board of Directors, the final amount approved for distribution by the Board was NT\$1,109,016,214.
3. Of the aforementioned employee remuneration, a total of NT\$199,445,300 is proposed to be distributed to entry-level employees, representing approximately 3.53% of the profit allocation, in compliance with the Company's Articles of Incorporation.
4. The compensation of the directors is NT\$40,120,000.
5. The discrepancy between the estimated amount and the actual distribution of directors' remuneration was due to the resignation of Dr. Cheng-Wen Wu as an independent director on May 15, 2024. Dr. Cheng-Wen Wu served for less than 1 full year and thus the directors' remuneration was allocated proportionally.

Report No. 3

Audit and Corporate Governance Committee's review report (proposed by the Board of Directors)

Explanatory Notes:

The Audit and Corporate Governance Committee's review report is attached hereto as Attachment 2 (Please refer to page 17).

Report No. 4

Communication report between the convener of the Audit and Corporate Governance Committee, the independent director members and the head of Internal Audit (proposed by the Board of Directors)

Explanatory Notes:

In the quarterly Audit and Corporate Governance Committee meeting, the head of Internal Audit regularly reports to the Audit and Corporate Governance Committee the implementation of the audit plan, important findings and the progress of previously suggested improvement items, interacting face-to-face with independent directors. The head of Internal Audit reports to and communicates with the independent directors every month via a written monthly report. The key communications and interactions between the independent directors and the head of Internal Audit in the Audit and Corporate Governance Committee meeting are recorded in the meeting minutes. In addition, communication among independent directors, or between the head of Internal Audit and the members of the Audit and Corporate Governance Committee on audit and other matters related to the responsibilities of the Audit and Corporate Governance Committee will also be conducted via email and communication software. The convener of the Audit and Corporate Governance Committee maintains a good communication channel with independent directors and the head of Internal Audit.

Report No. 5

To report the compensation received by the directors, including the compensation policy, the content and amount of individual

compensation and their correlation with the performance evaluation results(proposed by the Board of Directors)

Explanatory Notes:

1. The compensation, remuneration and travel expenses of the Company's directors shall be provided in accordance with the "Regulations on the Directors' Compensation, Remuneration and Travel Expenses" unless otherwise stipulated by laws and regulations and the Company's Articles of Incorporation. The total compensation of the directors shall be regulated in accordance with Article 26 of the Company's Articles of Incorporation, and shall not exceed 2% of the Company's profit for the current year, and the total amount does not exceed NT\$45 million. The compensation is paid based on the earnings distribution approved by the shareholders' meeting. The compensation of independent directors and the additional compensation of directors serving as members of various functional committees shall be determined by the Board of Directors in accordance with industry standards.
2. The performance of the Company's Board of Directors, functional committees and individual directors is evaluated once a year in accordance with the "Regulations for the Performance Evaluation of the Board of Directors and Functional Committees". The proposed director's compensation has been reviewed by the Compensation Committee on January 29th, 2026 and approved by the Board of Directors. It was proposed to distribute 0.73% of the Company's profit as the director's compensation, which is in line with industry standards. The distribution of the compensation is as follows: (Please refer to page 20~21 of the Annual Report)

4. Proposed Resolutions

Proposal No. 1

To accept 2025 Business Report and Financial Statements (proposed by the Board of Directors)

Explanatory Notes:

1. GUC's 2025 Financial Statements, including the balance sheet, income statement, statement of changes in

shareholders' equity and statement of cash flow were audited by independent auditors, Hsieh-Chang Li and Ming-Hui Chen, of Deloitte Taiwan, and a report has been issued.

2. Please refer to Attachment 1 (pages 10-16) and Attachment 3 (pages 18-34) of this Handbook for the 2025 Annual Business Report and Financial Statements (including the Independent Auditor's Report).

Proposal No. 2

To accept Company's 2025 Earnings Distribution (proposed by the Board of Directors)

Explanatory Notes:

1. The Company's net income for 2025 amounted to NT\$3,769,565,892. After adding actuarial gains from defined benefit plans of NT\$5,818,126, appropriating NT\$377,538,402 to legal reserve in accordance with the law, and special reserve of NT\$12,733,449, the distributable earnings for 2025 amounted to NT\$3,385,112,167. After adding the beginning unappropriated earnings of NT\$5,652,101,407, the Company's distributable earnings as of the end of 2025 amounted to NT\$9,037,213,574.
2. The Company proposes to distribute NT\$2,680,238,220 from the 2025 distributable earnings as shareholder dividends, all of which will be paid in cash. (Common stock cash dividends of NT\$20.0 per share). Cash dividends will be distributed in integers of NTD (rounded down to an integer) with fractions of NTD accounted for as other income of the Company.
3. Upon the approval of the General Shareholders' Meeting, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues. In the event that the Company needs to cancel the shares or issue new shares due to the Company's repurchase of treasury shares or other reasons, which affects the total number of outstanding shares of the Company, it is proposed that the Chair of the Board be authorized to distribute the total earnings based on the ordinary shares

resolved and adjust the shareholders' cash dividend distribution ratio based on the number of actual shares outstanding on the record date for distribution.

4. Please refer to Attachment 4 (page 35) of this Handbook for the 2025 Earnings Distribution Table.

5. Directors Election

To elect nine Directors (including five independent directors)
(proposed by the Board of Directors)

Explanatory Notes:

1. The tenure of all GUC Directors (including Independent Directors) expired on May 17, 2026. According to the Company Act article 195, the company proposes to duly elect new Board members at this year's Annual General Shareholders' Meeting.
2. According to Article 16 of the Articles of Incorporation, The Board of Directors resolved that nine Directors (including five independent Directors) will be elected at this Annual General Shareholders' Meeting.
3. According to the relevant regulations, the election of Directors is conducted under the "candidate nomination system". The Directors shall be elected from the nominated candidates. The qualification of the nominated Directors (including Independent Directors) has been reviewed by the Board meeting on Jan 29th , 2026. The Director (including Independent Directors) candidates' academic background, experience and relevant information are attached hereto as Attachment 5 in page 36-38. The tenure of newly elected directors shall commence on May 21, 2026 and expire on May 20, 2029.
4. Please refer to pages 51~52 of this Handbook (Appendix 3) for the Company's "Rules for Election of Directors".

Voting by poll and election

6. Other Proposals

To Release the Prohibition on Directors from Participation in Competitive Business. (proposed by the Board of Directors)

Explanatory Notes:

1. In accordance with Article 209, Paragraph 1 of the Company Act, if a director engages in any act for himself or on behalf of others that falls within the Company's scope of business, he or she shall explain the material content of such act to the shareholders' meeting and obtain its approval.
2. The Company has completed the full re-election of its directors under the preceding proposal. For newly appointed or re-elected directors (including institutional shareholders and their representatives), the material content of any acts performed for themselves or on behalf of others that fall within the Company's scope of business is hereby submitted to this annual general shareholders' meeting for approval to lift the non-compete restrictions in accordance with the law.
3. For the concurrent business activities of newly appointed or re-elected directors (including institutional shareholders and their representatives), please refer to the Current Positions section under the "Education & Experience" in Attachment 5 on pages 36 to 38.

Voting by poll

7. Other Business and Special Motion

8. Meeting Adjourned

Attachement1

Business Report

In 2025, against the backdrop of easing inflation and major central banks gradually shifting monetary policies toward accommodation, the global economy showed a moderate recovery. Despite disruptions from reciprocal tariffs and fluctuations in the NTD exchange rate, the technology industry, supported by the continued expansion of demand for AI training and inference, saw overall conditions across the related semiconductor supply chain remain stronger than in the previous year. The K-shaped recovery in 2025 exhibited pronounced divergence across different market segments, with strong demand for AI servers and high-performance computing chips sustaining robust growth momentum in areas such as advanced process wafer foundry services, high-speed interfaces, advanced packaging, and memory.

Benefiting from years of continuous investment in R&D related to advanced process and advanced packaging IP, GUC has continuously strengthened the technical competitiveness of its chip design services, providing customers with optimal solutions that balance performance and cost, and successfully establishing differentiated advantages. In 2025, consolidated operating revenue and earnings per share both reached new historical highs. Full-year consolidated operating revenue amounted to NTD 34.141 billion, representing a 36% increase compared to the previous year, while consolidated earnings per share were NTD 28.13. Profitability has exceeded two times the paid-in capital for four consecutive years.

2025 Business Results

(I) Business Plan Implementation Results

In 2025, demand for cloud products such as AI servers, high-performance computing chips, and cryptocurrencies was strong, with revenue increasing by 83% compared to the previous year. However, consumer electronics products were affected by uncertainties related to reciprocal tariffs and performed below expectations, declining by 12% year over year. In the automotive chip segment, benefiting from the rapid expansion of the ADAS and intelligent driving market, the annual growth rate reached 225%. As AI-related design service projects

undertaken by GUC in recent years have gradually entered the verification and mass production stages, revenue was able to reach a record high.

In terms of R&D, in addition to actively expanding investment and continuously increasing R&D personnel, GUC has invested in advanced process design service solutions, advanced packaging technologies, and the development of related IP. The Company has also acquired a new facility in Zhunan to establish a high-speed computing center and expand the hardware equipment required for R&D, in order to meet the computing demands of more advanced processes below 3 nanometers and high-end packaging designs in the future, maintain its technological leadership, and pursue long-term growth in revenue and profitability.

(II) Analysis of Operating Revenue and Profitability

GUC's consolidated operating revenue in 2025 amounted to NTD 34.141 billion, an increase of 36% compared to NTD 25.044 billion in the previous year. Net profit after tax was NTD 3.77 billion, up 9% year over year. Due to the increased proportion of integrated chip manufacturing services (Turnkey Service), the gross margin in 2025 was 24.8%, a decrease of 8 percentage points from 32.4% in the prior year. In addition, operating expenses were well controlled, with operating expenses totaling NT\$4.104 billion, representing a decrease of 5 percentage points compared to the previous year. Consolidated earnings per share were NTD 28.13, representing an increase of 9 percentage points compared to the previous year.

(III) Technology Development

In terms of new technology development, GUC is actively advancing co-packaged optics (CPO) technology to develop next-generation AI high-speed data transmission solutions. A new Multi-Chip Package (MCP) design integrates TSMC COUPE optical engine technology to replace traditional electrical interconnects and directly connect to the MCP organic substrate, enabling full-duplex optical interfaces exceeding 100 Tbps and breaking through the limits of conventional electrical signal transmission. GUC also achieved multiple major technological breakthroughs and innovative accomplishments in 2025 as follows:

- Multi-chip interconnect solutions following UCle industrial standard for inter-operability.

1. GUC successfully taped out the UCIe compliant, chip interconnect IP "UCIe 1.0" in 3nm in Nov23. The silicon was validated in 3Q25. The solution is ready to provide customers with complete multi-chip interconnect solutions following UCIe industrial standard for inter-operability.
 2. GUC successfully taped out the UCIe compliant, chip interconnect IP "UCIe LP 32G" in 5nm in Oct24. The silicon is expected silicon proven by 2Q26.
 3. GUC successfully taped out the UCIe compliant, chip interconnect IP "UCIe 64G" in 3nm in Dec25. The silicon is expected silicon proven in 1Q27.
- GUC successfully supported a key customer in developing customized N3 and N5 GLink-3D IPs for die-on-die interconnects in TSMC SoIC-X N3-on-N5 stacking, with design tape-outs completed in Jun25 and Jul25, respectively.
 - GUC 3nm HBM4 12G (PHY and Controller) IP was successfully taped out in 1Q25 and became silicon-proven in 1Q26, supporting TSMC CoWoS advanced packaging technology. In addition, the 2nm HBM4E 16G IP is currently under development and is scheduled for tape-out in 1H26.
 - GUC took an industry-leading position in adopting TSMC CPO technology, including 3nm electronic integrated circuits (EIC), 65nm photonic integrated circuits (PIC), and silicon photonics engine-based 3D packaging technologies. The corresponding design flows were completed in 4Q25, and customer tape-out is planned for 2H26.
 - GUC took an industry-leading position in adopting TSMC IVR technology, completing architecture design and tape-out in 4Q25. Design flow development is planned for 1H26, incorporating 16nm power management integrated circuits (PMIC), on-wafer inductors (OWL), and deep trench capacitors (DTC) through heterogeneous integration technologies.
 - GUC has taken the lead in 2nm design technology, completing the development of the N2P design flow in 2Q25 and successfully achieving silicon verification of a 2nm test chip in 3Q25, demonstrating the company's technology leadership in advanced process nodes and high-end chip design.

As of the end of 2025, the Company had obtained a total of 610 patents worldwide, demonstrating GUC's active investment in R&D and further

enhancing its core competitiveness.

Summary of the 2026 Business Plan

Looking ahead to 2026, as major economies enter low-interest-rate or rate-cutting cycles, global economic conditions are expected to support further recovery in investment and technology-related capital expenditures. Building on the K-shaped recovery of 2025, AI will remain the primary growth driver of the industry in 2026, and demand in markets such as cloud computing, high-performance computing chips, automotive electronics, advanced packaging, and high-speed interconnects is expected to continue expanding. Against the backdrop of rapid advancements in AI technology and the deepening of vertical applications, GUC has also benefited from increased customer turnkey volumes and the expansion of diversified application markets, strengthening its operational foundation.

GUC's outlook for 2026 is as follows:

1. The AI application market is expected to grow significantly: AI computing will shift on a large scale from “model training” to “end-use applications.” Compared with expensive general-purpose GPUs, ASICs offer extremely high energy efficiency (Performance per Watt) on the inference side, and their shipment growth rate is expected to surpass that of GPUs. After Google's Gemini 3, developed by Google, was released at the end of 2025, it outperformed competitors in multiple benchmark tests. The key factor lies in Google's self-developed Tensor Processing Unit (TPU), which offers exceptional energy efficiency and cost advantages. GUC has also benefited from this wave by providing customers with professional support in CoWoS and Physical Design, assisting in the development of AI accelerator chips, and is expected to maintain healthy momentum in advanced process projects such as 2nm and 3nm.

2. The trends of silicon intellectual property (IP), system-level SoCs, and advanced packaging are strengthening the momentum of the Company's high-end design projects:

As major cloud service providers accelerate the development of in-house chips, customers increasingly rely on mature and rapidly deployable silicon intellectual property (IP) to shorten time to market. As demand for data throughput driven by AI and high-performance computing rises rapidly, high-speed interconnects within and between chips have become critical, driving the adoption and integration demand for high-speed

transmission IP such as HBM4E PHY, controllers, and UCIe. The Company expects to continue close collaboration with wafer foundries and backend packaging houses, enhancing customer project development efficiency and overall competitiveness through advanced process validation, IP expansion, and strengthened design platforms. On the other hand, as 2.5D/3D advanced packaging and chiplet architectures gradually become mainstream, design complexity has increased significantly, and customer demand for design services with system-level integration capabilities and the ability to integrate multiple key IPs has expanded accordingly. This trend is favorable for the Company to enter high-end NRE projects with higher technical barriers and better unit pricing and margin levels, becoming an important driver of mid-term to long-term growth.

3. Demand across diversified end markets remains robust:

In addition to cloud computing, the continued growth of markets such as automotive electronics, CPO, smart IoT, high-speed network infrastructure, and edge computing will support long-term and stable demand for mid- to high-end process technologies and customized IP. Overall, future ASIC design services will no longer be limited to design and wafer capacity provision alone, but will also need to incorporate heterogeneous packaging integration, system architecture testing, improvements in computing energy efficiency, and resource integration. Leveraging advantages such as customization, power efficiency, and rapid time to market, the ASIC ecosystem is expected to enter a period of rapid growth in “customized computing power” in 2026.

(I) Expected Sales

Looking ahead to 2026, revenue from design services and turnkey manufacturing services is expected to continue growing, with projects related to cloud services, optical communications transmission, and automotive electronics, supporting continuity operating growth. Investments made in advanced process and advanced packaging technologies over the past several years have all achieved solid progress. The Company will continue to strengthen its technological capabilities, deepen customer collaboration, and expand advanced process and development projects, steadily driving long-term operating growth and creating sustained and stable value for shareholders.

(II) Major Production and Sales Policies

The Company will continue to strengthen collaboration with wafer foundries and consistently provide customers with superior design and manufacturing services. We are committed to helping customers accelerate the advancement of advanced process technologies, shorten design cycles, and achieve rapid time to market, while actively investing in the R&D and deployment of silicon intellectual property required for advanced processes and advanced packaging.

Future company development strategies and the impact of the external competitive environment, regulatory environment, and macroeconomic conditions

Although the overall macroeconomic trend continues to provide positive support for the chip design services and turnkey manufacturing services industry. ASIC chips continue to expand driven by applications in data centers, high-speed network infrastructure, automotive electronics, and edge computing. Customer demand for highly integrated, high-performance, and differentiated chips is also growing increasingly strong. However, in the face of a regulatory environment characterized by rapidly changing export control measures and tariff policies, the Company will maintain a prudent approach, comply with relevant regulations, and implement rigorous review procedures to ensure that it serves global customers on a lawful and compliant basis. In addition, we will continue to invest in talent and R&D to maintain our leading position, widen the technological gap with competitors, and enhance the long-term interests of the Company's shareholders and employees.

Environment, Society, and Corporate Governance (ESG)

While focusing on technological innovation and operational growth, GUC also places a high priority on corporate governance and the rights and interests of stakeholders. Through the Corporate Sustainable Development Committee, the Company promotes corporate social responsibility and actively contribute to society and the environment. Since 2011, the Company has continuously prepared sustainability reports that have been verified by third parties, strengthened Board of Directors governance mechanisms, consistently ranked among the top 5% in corporate governance evaluations, and enhanced information transparency and investor relations. In terms of sustainability and climate action, the Company has completed planning for its 2050 net-

zero emissions pathway, published a TCFD report, and obtained SBTi validation for its carbon reduction targets, while continuously implementing its commitments to net-zero carbon reduction and sustainable development through risk management and internal control systems.

Once again, we sincerely thank all shareholders for their long-standing support and trust in GUC. All colleagues of the Company will continue to work diligently to create reasonable returns for shareholders.

Finally, we wish everyone good health and every success.

Chair: F.C. Tseng Manager: Sean Tai, James Liao Chief Accountant: Blithe Chiang

Attachment 2

Audit and Corporate Governance Committee's Review Report

The Company's 2025 financial statements approved by the Audit and Corporate Governance Committee and resolved by the Board of Directors has been audited by Deloitte & Touche appointed by the Board, and an Audit Report has been issued when Deloitte & Touche completed the audit.

As for the Company's 2025 business reports and the proposal regarding earnings distribution prepared and submitted by the Board, the Audit and Corporate Governance Committee, after completing relevant audits, considers that the said reports and proposal comply with provisions stipulated in Company Act. Thus, this report is hereby issued in accordance with Article 14-4 of Securities and Exchange Act and Article 219 of Company Act, and submitted for your Honor to approve.

To:

Global Unichip Corp. 2026 Regular Shareholders' Meeting

Auditand Corporate Governance Committee Convener: Jesse Ding

January 29, 2026

Attachment 3

Independent Auditors' Report (Consolidated Financial Statements)

Global Unichip Corp.

Opinion

We have audited the accompanying consolidated financial statements of Global Unichip Corp. and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and consolidated cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the 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 Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Company's consolidated financial statements for the year ended December 31, 2025 is as follows:

Revenue Recognition from sale of goods

The Company's net revenue for the year ended December 31, 2025, was NT\$34,140,978 thousand, which is comprised of NT\$25,735,801 thousand from sale of goods and \$8,405,177 thousand from non-recurring engineering (NRE) services. For details on the accounting policies and information related to revenue recognition, please refer to Notes 4, 5, and 17 of the consolidated financial statements. The semiconductor industry is highly affected by factors such as demand fluctuations, technological advancements, geopolitical issues, and supply chain challenges. These factors may lead to specific customers dynamically adjusting their demand for products, thereby

affecting the recognition of product sales revenue. As a result, we identified the occurrence of net revenue from sale of goods to specific customers as a key audit matter for the current year.

1. We obtained the understanding and tested the design and operating effectiveness of relevant controls over revenue recognition.
2. We performed sampling and executed the following procedures to verify the occurrence of net revenue from sale of goods to specific customers:
 - a. We reviewed customer contract terms to ensure revenue recognition complies with contract terms and accounting standards.
 - b. We examined shipping documents and contract terms to confirm that control over the goods had been transferred.
 - c. We examined the actual receipt of payments.

Other Matter

We have also audited the parent company only financial statements of Global Unichip Corp. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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 International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, 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 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 members of the Audit and Corporate Governance Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain 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 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 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 Company 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 and appropriate audit evidence regarding the financial information of 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 statements 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 for the year ended December 31, 2025, 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.

The engagement partners on the audit resulting in this independent auditors' report are Hsieh-Chang Li and Ming-Hui Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

January 29, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024		LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents (Notes 6 and 28)	\$ 6,649,696	23	\$ 10,427,431	40	Contract liabilities (Notes 17 and 28)	\$ 7,338,887	26	\$ 9,348,737	36
Financial assets at fair value through profit or loss (Note 8)	2,081,945	7	2,980,000	11	Accounts payable	2,208,836	8	1,078,444	4
Accounts receivable, net (Notes 7 and 17)	3,403,333	12	1,988,028	7	Payables to related parties (Note 28)	1,917,434	7	612,757	2
Receivables from related parties (Note 28)	14,016	-	19,368	-	Accrued employees' compensation and remuneration to directors (Note 24)	1,582,139	5	1,625,201	6
Inventories (Note 9)	10,148,023	36	2,794,441	11	Payables on machinery and equipment	28,583	-	94,955	1
Prepayment for purchases (Note 28)	2,125,312	7	5,575,145	21	Current tax liabilities (Note 22)	239,623	1	236,794	1
Other financial assets (Note 28)	252,804	1	6,301	-	Lease liabilities - current (Notes 11, 25 and 28)	79,254	-	76,965	-
Other current assets (Note 13)	<u>1,062,289</u>	<u>4</u>	<u>689,472</u>	<u>3</u>	Accrued expenses and other current liabilities (Note 14)	<u>1,638,537</u>	<u>6</u>	<u>1,594,794</u>	<u>6</u>
Total current assets	<u>25,737,418</u>	<u>90</u>	<u>24,480,186</u>	<u>93</u>	Total current liabilities	<u>15,033,293</u>	<u>53</u>	<u>14,668,647</u>	<u>56</u>
NON-CURRENT ASSETS					NON-CURRENT LIABILITIES				
Property, plant and equipment (Note 10)	1,346,568	5	941,947	3	Deferred income tax liabilities (Note 22)	129,358	-	145,665	1
Right-of-use assets (Note 11)	247,465	1	173,214	1	Lease liabilities - non-current (Notes 11 and 25)	190,417	1	109,596	-
Intangible assets (Note 12)	578,339	2	437,800	2	Other long-term payables (Note 14)	168,794	1	73,067	-
Deferred income tax assets (Note 22)	24,397	-	36,844	-	Net defined benefit liabilities (Note 15)	4,947	-	14,292	-
Prepayments for business facilities	177,796	1	1,015	-	Guarantee deposits (Note 25)	<u>3,467</u>	<u>-</u>	<u>3,713</u>	<u>-</u>
Refundable deposits (Note 28)	308,885	1	216,053	1	Total non-current liabilities	<u>496,983</u>	<u>2</u>	<u>346,333</u>	<u>1</u>
Pledged time deposits (Notes 28 and 29)	<u>22,200</u>	<u>-</u>	<u>22,200</u>	<u>-</u>	Total liabilities	<u>15,530,276</u>	<u>55</u>	<u>15,014,980</u>	<u>57</u>
Total non-current assets	<u>2,705,650</u>	<u>10</u>	<u>1,829,073</u>	<u>7</u>	EQUITY (Note 16)				
					Share capital	1,340,119	5	1,340,119	5
					Capital surplus	32,896	-	32,843	-
					Retained earnings				
					Appropriated as legal reserve	2,125,024	7	1,779,227	7
					Appropriated as special reserve	3,134	-	34,007	-
					Unappropriated earnings	9,427,486	33	8,111,217	31
					Others	<u>(15,867)</u>	<u>-</u>	<u>(3,134)</u>	<u>-</u>
					Total equity	<u>12,912,792</u>	<u>45</u>	<u>11,294,279</u>	<u>43</u>
TOTAL	<u>\$ 28,443,068</u>	<u>100</u>	<u>\$ 26,309,259</u>	<u>100</u>	TOTAL	<u>\$ 28,443,068</u>	<u>100</u>	<u>\$ 26,309,259</u>	<u>100</u>

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET REVENUE (Notes 17 and 28)	\$ 34,140,978	100	\$ 25,044,192	100
COST OF REVENUE (Notes 24 and 28)	<u>25,687,156</u>	<u>75</u>	<u>16,936,638</u>	<u>68</u>
GROSS PROFIT	<u>8,453,822</u>	<u>25</u>	<u>8,107,554</u>	<u>32</u>
OPERATING EXPENSES				
Sales and marketing (Notes 24 and 28)	379,040	1	407,068	2
General and administrative (Notes 24 and 28)	541,078	2	528,209	2
Research and development (Notes 24 and 28)	3,330,111	10	3,223,366	13
Expected credit impairment loss (gain) (Note 7)	<u>(146,023)</u>	<u>(1)</u>	<u>146,023</u>	<u>-</u>
Total operating expenses	<u>4,104,206</u>	<u>12</u>	<u>4,304,666</u>	<u>17</u>
INCOME FROM OPERATIONS	<u>4,349,616</u>	<u>13</u>	<u>3,802,888</u>	<u>15</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 18 and 28)	181,605	-	153,858	1
Other income (Notes 11 and 19)	29,546	-	11,987	-
Other gains and losses (Note 20)	(113,929)	-	97,857	-
Finance costs (Notes 21 and 28)	<u>(4,171)</u>	<u>-</u>	<u>(4,187)</u>	<u>-</u>
Total non-operating income and expenses	<u>93,051</u>	<u>-</u>	<u>259,515</u>	<u>1</u>
INCOME BEFORE INCOME TAX	4,442,667	13	4,062,403	16
INCOME TAX EXPENSE (Note 22)	<u>673,101</u>	<u>2</u>	<u>611,815</u>	<u>2</u>
NET INCOME	<u>3,769,566</u>	<u>11</u>	<u>3,450,588</u>	<u>14</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans (Note 15)	5,818	-	7,384	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations (Note 16)	<u>(12,733)</u>	<u>-</u>	<u>30,873</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(6,915)</u>	<u>-</u>	<u>38,257</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 3,762,651</u>	<u>11</u>	<u>\$ 3,488,845</u>	<u>14</u>
EARNINGS PER SHARE (Note 23)				
Basic earnings per share	<u>\$ 28.13</u>		<u>\$ 25.75</u>	
Diluted earnings per share	<u>\$ 28.01</u>		<u>\$ 25.56</u>	

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	Share Capital - Common Stock		Capital Surplus	Retained Earnings			Total	Others	Total Equity
	Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings		Foreign Currency Translation Reserve	
BALANCE, JANUARY 1, 2024	134,011	\$ 1,340,119	\$ 32,801	\$ 1,428,010	\$ 18,234	\$ 6,896,402	\$ 8,342,646	\$ (34,007)	\$ 9,681,559
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	351,217	-	(351,217)	-	-	-
Special reserve	-	-	-	-	15,773	(15,773)	-	-	-
Cash dividends to shareholders - NT\$14.00 per share	-	-	-	-	-	(1,876,167)	(1,876,167)	-	(1,876,167)
Total	-	-	-	351,217	15,773	(2,243,157)	(1,876,167)	-	(1,876,167)
Dividends from claims extinguished by prescription	-	-	42	-	-	-	-	-	42
Net income in 2024	-	-	-	-	-	3,450,588	3,450,588	-	3,450,588
Other comprehensive income in 2024, net of income tax	-	-	-	-	-	7,384	7,384	30,873	38,257
Total comprehensive income in 2024	-	-	-	-	-	3,457,972	3,457,972	30,873	3,488,845
BALANCE, DECEMBER 31, 2024	134,011	1,340,119	32,843	1,779,227	34,007	8,111,217	9,924,451	(3,134)	11,294,279
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	345,797	-	(345,797)	-	-	-
Cash dividends to shareholders - NT\$16.00 per share	-	-	-	-	-	(2,144,191)	(2,144,191)	-	(2,144,191)
Reversal of special reserve	-	-	-	-	(30,873)	30,873	-	-	-
Total	-	-	-	345,797	(30,873)	(2,459,115)	(2,144,191)	-	(2,144,191)
Dividends from claims extinguished by prescription	-	-	53	-	-	-	-	-	53
Net income in 2025	-	-	-	-	-	3,769,566	3,769,566	-	3,769,566
Other comprehensive income in 2025, net of income tax	-	-	-	-	-	5,818	5,818	(12,733)	(6,915)
Total comprehensive income in 2025	-	-	-	-	-	3,775,384	3,775,384	(12,733)	3,762,651
BALANCE, DECEMBER 31, 2025	134,011	\$ 1,340,119	\$ 32,896	\$ 2,125,024	\$ 3,134	\$ 9,427,486	\$ 11,555,644	\$ (15,867)	\$ 12,912,792

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 4,442,667	\$ 4,062,403
Adjustments for:		
Depreciation	272,889	247,147
Amortization	404,333	375,803
Expected credit impairment loss (gain)	(146,023)	146,023
Gain on financial assets at fair value through profit or loss	(39,906)	(50,270)
Finance costs	4,171	4,187
Interest income	(181,605)	(153,858)
Loss on disposal of property, plant and equipment, net	3,685	-
Loss (gain) on foreign exchange, net	19,798	(1,814)
Gain on modification of lease	(94)	-
Changes in operating assets and liabilities:		
Accounts receivable, net (including related parties)	(1,263,930)	(173,140)
Inventories	(7,353,582)	2,056,276
Prepayment for purchases	4,006,480	(3,285,564)
Other current assets	(369,084)	(80,816)
Contract liabilities	(2,009,850)	3,098,578
Accounts payable (including related parties)	1,878,422	(12,158)
Accrued employees' compensation and remuneration to directors	(43,062)	170,556
Accrued expenses and other current liabilities	(87,135)	480,183
Net defined benefit liabilities	(3,527)	(636)
Cash generated from (used in) operations	(465,353)	6,882,900
Income tax paid	(677,750)	(640,614)
Net cash generated from (used in) operating activities	<u>(1,143,103)</u>	<u>6,242,286</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of:		
Financial assets at amortized cost	(1,600,000)	-
Financial assets at fair value through profit or loss	(710,000)	(3,880,000)
Property, plant and equipment	(838,708)	(470,618)
Intangible assets	(332,155)	(361,731)
Proceeds from disposal of:		
Financial assets at amortized cost	1,350,000	-
Financial assets at fair value through profit or loss	1,647,960	3,030,270
Property, plant and equipment	942	-
Refundable deposits paid	(119,607)	(102,470)
Refundable deposits refunded	18,842	111,399
Interest received	185,087	151,435
Net cash used in investing activities	<u>(397,639)</u>	<u>(1,521,715)</u>

(Continued)

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Guarantee deposits received	\$ 13	\$ 54
Guarantee deposits refunded	(119)	(27)
Repayment of the principal portion of lease liabilities	(78,252)	(81,695)
Cash dividends paid	(2,144,191)	(1,876,167)
Interest paid	(4,171)	(4,187)
Dividends from claims extinguished by prescription reclassified to capital surplus	<u>53</u>	<u>42</u>
Net cash used in financing activities	<u>(2,226,667)</u>	<u>(1,961,980)</u>
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	<u>(10,326)</u>	<u>31,031</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,777,735)	2,789,622
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>10,427,431</u>	<u>7,637,809</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 6,649,696</u>	<u>\$ 10,427,431</u>

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

(Concluded)

Independent Auditors' Report

(Parent Company Only Financial Statements)

Global Unichip Corp.

Opinion

We have audited the accompanying parent company only financial statements of Global Unichip Corp. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information.

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 of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. 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, and we do not provide a separate opinion on these matters.

Key audit matter of the parent company only financial statements for the year ended December 31, 2025 is as follows:

Revenue Recognition from sale of goods

The Company's net revenue for the year ended December 31, 2025, was \$34,140,917 thousand, which is comprised of \$25,735,740 thousand from sale of goods and \$8,405,177 thousand from non-recurring engineering (NRE) services. For details on the accounting policies and information related to revenue recognition, please refer to Notes 4, 5, and 18 of the parent company only financial statements. The semiconductor industry is highly affected by factors such as demand fluctuations, technological advancements, geopolitical issues, and supply chain challenges. These factors may lead to specific customers dynamically adjusting their demand for products, thereby affecting the recognition of product sales revenue. As a result, we identified the occurrence of net revenue from sale of goods to specific customers as a key audit matter for the current year.

1. We obtained the understanding and tested the design and operating effectiveness of relevant controls over revenue recognition.
2. We performed sampling and executed the following procedures to verify the occurrence of net revenue from sale of goods to specific customers:
 - a. We reviewed customer contract terms to ensure revenue recognition complies with contract terms and accounting standards.
 - b. We examined shipping documents and contract terms to confirm that control over the goods had been transferred.
 - c. We examined the actual receipt of payments.

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 members of the Audit and Corporate Governance Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors’ report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 statements 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 for the year ended December 31, 2025, 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.

The engagement partners on the audit resulting in this independent auditors’ report are Hsieh-Chang Li and Ming-Hui Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

January 29, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the independent auditors’ report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors’ report and financial statements shall prevail.

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024		LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents (Notes 6 and 29)	\$ 5,766,503	20	\$ 9,589,907	36	Contract liabilities (Notes 18 and 29)	\$ 7,338,887	26	\$ 9,348,737	36
Financial assets at fair value through profit or loss (Note 8)	2,081,945	7	2,980,000	11	Accounts payable	2,208,836	8	1,078,444	4
Accounts receivable, net (Notes 7 and 18)	3,403,333	12	1,988,028	8	Payables to related parties (Note 29)	1,972,460	7	709,888	3
Receivables from related parties (Note 29)	14,016	-	19,368	-	Accrued employees' compensation and remuneration to directors (Note 25)	1,582,139	5	1,625,201	6
Inventories (Note 9)	10,148,023	36	2,794,441	11	Payables on machinery and equipment	28,583	-	94,955	-
Prepayment for purchases (Note 29)	2,125,312	8	5,575,145	21	Current tax liabilities (Note 23)	231,963	1	232,110	1
Other financial assets (Note 29)	252,201	1	5,709	-	Lease liabilities - current (Notes 12, 26 and 29)	34,147	-	37,090	-
Other current assets (Note 14)	<u>1,025,155</u>	<u>4</u>	<u>664,400</u>	<u>3</u>	Accrued expenses and other current liabilities (Notes 15 and 29)	<u>1,653,914</u>	<u>6</u>	<u>1,628,039</u>	<u>6</u>
Total current assets	<u>24,816,488</u>	<u>88</u>	<u>23,616,998</u>	<u>90</u>	Total current liabilities	<u>15,050,929</u>	<u>53</u>	<u>14,754,464</u>	<u>56</u>
NON-CURRENT ASSETS					NON-CURRENT LIABILITIES				
Investments accounted for using equity method (Note 10)	1,073,941	4	1,042,944	4	Deferred income tax liabilities (Note 23)	129,301	-	145,509	1
Property, plant and equipment (Note 11)	1,290,617	4	927,281	3	Lease liabilities - non-current (Notes 12 and 26)	59,771	-	56,923	-
Right-of-use-assets (Note 12)	91,207	-	91,052	-	Other long-term payables (Note 15)	168,794	1	73,067	-
Intangible assets (Note 13)	578,339	2	437,800	2	Net defined benefit liabilities (Note 16)	4,947	-	14,292	-
Deferred income tax assets (Note 23)	24,367	-	36,611	-	Guarantee deposits (Note 26)	<u>3,143</u>	<u>-</u>	<u>3,278</u>	<u>-</u>
Prepayments for business facilities	171,718	1	1,015	-	Total non-current liabilities	<u>365,956</u>	<u>1</u>	<u>293,069</u>	<u>1</u>
Refundable deposits (Note 29)	260,800	1	165,911	1	Total liabilities	<u>15,416,885</u>	<u>54</u>	<u>15,047,533</u>	<u>57</u>
Pledged time deposits (Notes 29 and 30)	<u>22,200</u>	<u>-</u>	<u>22,200</u>	<u>-</u>	EQUITY (Note 17)				
Total non-current assets	<u>3,513,189</u>	<u>12</u>	<u>2,724,814</u>	<u>10</u>	Share capital	1,340,119	5	1,340,119	5
					Capital surplus	32,896	-	32,843	-
					Retained earnings				
					Appropriated as legal reserve	2,125,024	8	1,779,227	7
					Appropriated as special reserve	3,134	-	34,007	-
					Unappropriated earnings	9,427,486	33	8,111,217	31
					Others	<u>(15,867)</u>	<u>-</u>	<u>(3,134)</u>	<u>-</u>
					Total equity	<u>12,912,792</u>	<u>46</u>	<u>11,294,279</u>	<u>43</u>
TOTAL	<u>\$ 28,329,677</u>	<u>100</u>	<u>\$ 26,341,812</u>	<u>100</u>	TOTAL	<u>\$ 28,329,677</u>	<u>100</u>	<u>\$ 26,341,812</u>	<u>100</u>

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET REVENUE (Notes 18 and 29)	\$ 34,140,917	100	\$ 25,044,149	100
COST OF REVENUE (Notes 25 and 29)	<u>25,689,246</u>	<u>75</u>	<u>16,960,362</u>	<u>68</u>
GROSS PROFIT	<u>8,451,671</u>	<u>25</u>	<u>8,083,787</u>	<u>32</u>
OPERATING EXPENSES				
Sales and marketing (Notes 25 and 29)	394,856	1	421,327	2
General and administrative (Notes 25 and 29)	525,883	1	511,997	2
Research and development (Notes 25 and 29)	3,393,590	10	3,281,747	13
Expected credit impairment loss (gain) (Note 7)	<u>(146,023)</u>	<u>-</u>	<u>146,023</u>	<u>-</u>
Total operating expenses	<u>4,168,306</u>	<u>12</u>	<u>4,361,094</u>	<u>17</u>
INCOME FROM OPERATIONS	<u>4,283,365</u>	<u>13</u>	<u>3,722,693</u>	<u>15</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 19 and 29)	164,462	-	134,718	1
Other income (Notes 12 and 20)	19,166	-	7,813	-
Other gains and losses (Note 21)	(99,172)	-	90,873	-
Finance costs (Notes 22 and 29)	(1,349)	-	(1,501)	-
Share of profit of subsidiaries	<u>56,296</u>	<u>-</u>	<u>89,412</u>	<u>-</u>
Total non-operating income and expenses	<u>139,403</u>	<u>-</u>	<u>321,315</u>	<u>1</u>
INCOME BEFORE INCOME TAX	4,422,768	13	4,044,008	16
INCOME TAX EXPENSE (Note 23)	<u>653,202</u>	<u>2</u>	<u>593,420</u>	<u>2</u>
NET INCOME	<u>3,769,566</u>	<u>11</u>	<u>3,450,588</u>	<u>14</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans (Note 16)	5,818	-	7,384	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations (Note 17)	<u>(12,733)</u>	<u>-</u>	<u>30,873</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(6,915)</u>	<u>-</u>	<u>38,257</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 3,762,651</u>	<u>11</u>	<u>\$ 3,488,845</u>	<u>14</u>
EARNINGS PER SHARE (Note 24)				
Basic earnings per share	<u>\$ 28.13</u>		<u>\$ 25.75</u>	
Diluted earnings per share	<u>\$ 28.01</u>		<u>\$ 25.56</u>	

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	Share Capital - Common Stock		Capital Surplus	Retained Earnings			Total	Others	Total Equity
	Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings		Foreign Currency Translation Reserve	
BALANCE, JANUARY 1, 2024	134,011	\$ 1,340,119	\$ 32,801	\$ 1,428,010	\$ 18,234	\$ 6,896,402	\$ 8,342,646	\$ (34,007)	\$ 9,681,559
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	351,217	-	(351,217)	-	-	-
Special reserve	-	-	-	-	15,773	(15,773)	-	-	-
Cash dividends to shareholders - NT\$14.00 per share	-	-	-	-	-	(1,876,167)	(1,876,167)	-	(1,876,167)
Total	-	-	-	351,217	15,773	(2,243,157)	(1,876,167)	-	(1,876,167)
Dividends from claims extinguished by prescription	-	-	42	-	-	-	-	-	42
Net income in 2024	-	-	-	-	-	3,450,588	3,450,588	-	3,450,588
Other comprehensive income in 2024, net of income tax	-	-	-	-	-	7,384	7,384	30,873	38,257
Total comprehensive income in 2024	-	-	-	-	-	3,457,972	3,457,972	30,873	3,488,845
BALANCE, DECEMBER 31, 2024	134,011	1,340,119	32,843	1,779,227	34,007	8,111,217	9,924,451	(3,134)	11,294,279
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	345,797	-	(345,797)	-	-	-
Cash dividends to shareholders - NT\$16.00 per share	-	-	-	-	-	(2,144,191)	(2,144,191)	-	(2,144,191)
Reversal of special reserve	-	-	-	-	(30,873)	30,873	-	-	-
Total	-	-	-	345,797	(30,873)	(2,459,115)	(2,144,191)	-	(2,144,191)
Dividends from claims extinguished by prescription	-	-	53	-	-	-	-	-	53
Net income in 2025	-	-	-	-	-	3,769,566	3,769,566	-	3,769,566
Other comprehensive income in 2025, net of income tax	-	-	-	-	-	5,818	5,818	(12,733)	(6,915)
Total comprehensive income in 2025	-	-	-	-	-	3,775,384	3,775,384	(12,733)	3,762,651
BALANCE, DECEMBER 31, 2025	134,011	\$ 1,340,119	\$ 32,896	\$ 2,125,024	\$ 3,134	\$ 9,427,486	\$ 11,555,644	\$ (15,867)	\$ 12,912,792

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 4,422,768	\$ 4,044,008
Adjustments for:		
Depreciation	215,000	198,179
Amortization	404,333	375,803
Expected credit impairment loss (gain)	(146,023)	146,023
Gain on financial assets at fair value through profit or loss	(39,906)	(50,270)
Finance costs	1,349	1,501
Interest income	(164,462)	(134,718)
Share of profit of subsidiaries	(56,296)	(89,412)
Gain on disposal of property, plant and equipment, net	(71)	-
Loss (gain) on foreign exchange, net	18,572	(1,814)
Gain on modification of lease	(94)	-
Changes in operating assets and liabilities:		
Accounts receivable, net (including related parties)	(1,262,704)	(173,140)
Inventories	(7,353,582)	2,056,276
Prepayment for purchases	4,006,480	(3,285,564)
Other current assets	(360,755)	(92,905)
Contract liabilities	(2,009,850)	3,098,578
Accounts payable (including related parties)	1,836,317	(167,939)
Accrued employees' compensation and remuneration to directors	(43,062)	170,556
Accrued expenses and other current liabilities	(105,003)	480,906
Net defined benefit liabilities	<u>(3,527)</u>	<u>(636)</u>
Cash generated from (used in) operations	(640,516)	6,575,432
Income tax paid	<u>(657,313)</u>	<u>(623,102)</u>
Net cash generated from (used in) operating activities	<u>(1,297,829)</u>	<u>5,952,330</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of:		
Financial assets at amortized cost	(1,600,000)	-
Financial assets at fair value through profit or loss	(710,000)	(3,880,000)
Property, plant and equipment	(777,836)	(468,225)
Intangible assets	(332,155)	(361,731)
Proceeds from disposal of:		
Financial assets at amortized cost	1,350,000	-
Financial assets at fair value through profit or loss	1,647,960	3,030,270
Property, plant and equipment	942	-
Refundable deposits paid	(119,596)	(73,015)
Refundable deposits refunded	18,663	111,003
Interest received	167,970	132,437
Dividends received	<u>137,338</u>	<u>-</u>
Net cash used in investing activities	<u>(216,714)</u>	<u>(1,509,261)</u>

(Continued)

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the principal portion of lease liabilities	\$ (38,602)	\$ (40,114)
Cash dividends paid	(2,144,191)	(1,876,167)
Acquisition of interests in subsidiary	(124,772)	-
Interest paid	(1,349)	(1,501)
Dividends from claims extinguished by prescription reclassified to capital surplus	<u>53</u>	<u>42</u>
Net cash used in financing activities	<u>(2,308,861)</u>	<u>(1,917,740)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,823,404)	2,525,329
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,589,907</u>	<u>7,064,578</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,766,503</u>	<u>\$ 9,589,907</u>

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

Attachment 4

Global Unichip Corp. 2025 Profit Distribution Table

Unit: NTD

Retained earnings at the beginning of the period	5,652,101,407
2025 Net profit	3,769,565,892
Plus: Actuarial gain of defined benefit plan	5,818,126
The net profit after tax of the current period with the amount for items other than the net profit after tax of the current period are included in the undistributed earnings of the current year	3,775,384,018
Less: Appropriation for legal reserve	(377,538,402)
Less: Appropriation of special reverse	(12,733,449)
Earnings available for distribution by the end of 2025	9,037,213,574
Items of distribution:	
—Shareholders' cash dividend (NT\$20 per share)	(2,680,238,220)
Undistributed earnings at the end of the period	6,356,975,354

Chair: F.C. Tseng

Manager: Sean Tai, James Liao

Chief Accountant: Blithe Chiang

Attachment 5

Global Unichip Corp. List of Director (Including Independent Director) Candidates

Title	Name	Shareholdings (share)	Education & Experience
Director	Representative of TSMC Lie-Szu Juang	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● University of Pennsylvania, MSEE ● Senior Director, Design and Technology Platform (DTP), R&D, TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● Vice Chairman of GUC
Director	Representative of TSMC Dr. Sean Tai	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D. in Electrical Engineering, Yale University ● President of Nuvoton Technology Corporation, President of China/Japan Subsidiaries, Realtek Semiconductor Corp., President of Silicon Touch Technology Inc., Assistant vice president of Winbond, Technical Manager of TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● President of GUC
Director	Representative of TSMC Wendell Huang	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● MBA, Cornell University, U.S.A. ● CFO & Vice President of TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● CFO & Senior Vice President & Spokesman of TSMC
Director	Representative of TSMC Dr. L.C. Lu	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D. in Computer Science from Yale University. ● Vice President of Research & Development / Design & Technology Platform at Taiwan Semiconductor Manufacturing Co. Ltd. (TSMC) and a TSMC Senior Fellow. <p>Current Position:</p> <ul style="list-style-type: none"> ● Vice President of Research & Development / Design & Technology Platform at Taiwan Semiconductor Manufacturing Co. Ltd. (TSMC) and a TSMC Senior Fellow.

Title	Name	Shareholdings (share)	Education & Experience
Independent Director	Dr. Kenneth Kin	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D., Nuclear Engineering and Applied Physics, Columbia University, USA ● Senior VP, TSMC. VP, Worldwide Microelectronics Sales & Services, IBM, VP, Asia-Pacific, Motorola Computer. Chair <p>Current Position:</p> <ul style="list-style-type: none"> ● Consultant and Honorary Chair Professor, College of Technology Management, National Tsing Hua University, Adjunct Professor, Department of Economics, National Tsing Hua University, Independent Director, ASMedia Technology Inc.; Independent Director, Vanguard International Semiconductor Corporation
Independent Director	Jesse Ding	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● One year doctoral program at Wharton College, University of Pennsylvania ● MBA, University of Detroit. ● President & CEO, Entie Commercial Bank, President, Taipei Fubon Bank, President, Taipei Bank <p>Current Position:</p> <ul style="list-style-type: none"> ● Independent Director, Da-Cin Construction Co., Ltd.; Independent Director, Lite-On Technology Corporation; Director, Qbic Technology Co., Ltd.
Independent Director	Huang, Tsui-Hui	0	<p>Education & Major Past Position :</p> <ul style="list-style-type: none"> ● M.B.A. at Cornell University, U.S.A. ● Chair of Taiwan Venture Capital Association, Chair and President of Hotung Venture Capital Group, Member of President's Council of Cornell University, Chair of the International Business Committee of Taiwan Securities Association, Board Director of Taipei Exchange, Vice Chair of The Children Charity Association <p>Current Position:</p> <ul style="list-style-type: none"> ● Chair and CEO of Hotung Venture Capital Group, Member of President's Council of Cornell Women, Director of Taiwan Women on Boards Association

Title	Name	Shareholdings (share)	Education & Experience
Independent Director	Dr.Ho-Min Chen	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● PhD in Business Administration from National Taiwan University, Master's degree in Applied Statistics from the University of Iowa ● Dean of the College of Social Sciences and Management at National Chung Hsing University, and a member of the National Development Fund Management Committee under the Executive Yuan. <p>Current Position:</p> <ul style="list-style-type: none"> ● Professor Emeritus, Department of International Business, National Taiwan University; Chair Professor, National Taipei University of Business; Independent Director, Sinbon Electronics Co. Ltd.; Independent Director, Fulltech Fiber Glass Corp.; Independent Director, ShareHope Medicine Co., Ltd.
Independent Director	Dr.Chao-Hung Chen	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D. in Law, University College London, University of London; LL.M., University of Michigan ● Adjunct Associate Professor, National Chengchi University; Associate Professor, School of Law, Singapore Management University; Director, Joint Credit Information Center; Listing Review Committee Member, Taiwan Stock Exchange; Appeals Review Committee Member, FSC <p>Current Position:</p> <ul style="list-style-type: none"> ● Associate Professor, College of Law, National Taiwan University

Reasons for nominating independent director of more than three consecutive terms

Dr. Kenneth Kin	<p>Dr. Kenneth Kin has over thirty-seven years of experience in the semiconductor industry and joined TSMC in 2001 as Senior Vice President of Worldwide Sales and Marketing, overseeing business operations in the Americas, Japan, and the Asia-Pacific region, and is responsible for the marketing organization and customer service. Areas of expertise include marketing, global operations, and brand management. Dr. Kenneth Kin has served three consecutive terms as an independent director of the Company. However, considering that he possesses the professional knowledge and extensive experience required for the Company's business, and that his professional expertise is indispensable, enabling him to provide important advice to the Company as well as oversight and professional opinions to the Board of Directors, the Company continues to nominate him as a candidate for independent director.</p>
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Appendix 1

Global Unichip Corp. Rules and Procedures of Shareholders' Meeting

1. Unless otherwise provided for in applicable laws or regulation, shareholders' meetings of the Company shall be conducted in accordance with the rules and procedures specified herein.
2. Attending shareholders or their proxies shall submit a sign-in card . The total shares represented by shareholders present in person or by proxy should be determined based on the submitted sign-in cards.
3. Attendance and voting rights at shareholders' meetings shall be calculated based on the numbers of shares represented.
4. The venue of shareholders' meetings shall be on the Company's premises or at another place convenient for shareholders to attend and suitable for such a meeting. The meeting shall begin no earlier than 9 a.m. and no later than 3 p.m.
5. If a shareholders' meeting is convened by the Board of Directors, the Chair of the Board of Directors shall be the chairperson presiding at the meeting. If the Chair of the Board of Directors is on leave or unable to perform his duties for any other reason, the Vice Chair shall preside at the meeting on the Chair's behalf. If the Vice Chair is also on leave or unable to perform his duties for any other reason, the Chair of the Board of Directors shall appoint a Managing Director to act on his behalf. If there are no Managing Directors, the Chair shall appoint a Director to act on his behalf. If the Chair does not make such a designation, the Managing Directors or Directors shall select one person from among themselves to serve as the chair.
The Chairperson in the preceding paragraph shall be a member of the Board of Directors, and they shall have served on the Board of Directors for a minimum of six months, and be well versed in the Company's financial and operational status. The same shall apply if the Chairperson is the representative of a juristic person.
If the shareholders' meeting is convened by any other person entitled to convene the meeting other than the Board of Directors, such person shall be the chairperson of the meeting.
When there are two or more such convening parties, they shall mutually select a Chairperson from among themselves.
6. The Company may appoint designated counsel, certified public accountants, or other relevant persons to attend the shareholders' meeting. Staff handling administrative affairs of a shareholders' meeting shall wear identification badges or armbands.
7. The Company's shareholders' meetings must be videotaped or audio recorded and kept for at least one year.

8. The chairperson shall call the meeting to order at the appointed time. However, if the attending shareholders do not represent more than one-half of the total number of issued shares, the chairperson may postpone the meeting time. No more than two such postponements, for a combined total of no more than one hour shall be made. If after two postponements the attending shareholders still represent less than one-half of the total number of issued shares but represent more than one-third of the total issued shares, provisional resolutions may be adopted in accordance with Article 175, Paragraph 1 of the Company Act.
Such provisional resolutions shall be handled in accordance with the relevant provisions of the Company Act.
If during the process of the meeting the number of issued shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairperson may submit the provisional resolutions to the meeting for approval in accordance with Article 174 of the Company Act.
9. The agenda of the shareholders' meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. The meeting shall proceed in accordance with the agenda unless otherwise resolved at the meeting. In addition to the resolutions listed on the agenda, other resolutions proposed by shareholders, amendments to or alternatives to the original resolutions shall be seconded by other shareholders.
10. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting that is convened by any person other than the Board of Directors entitled to convene a meeting.
Unless otherwise resolved at the meeting, the chairperson cannot announce adjournment of the meeting before all the items (including extemporaneous motions) listed in the agenda are resolved.
The shareholders cannot designate any other person as chairperson and continue the meeting in the same or another place after the meeting is adjourned unless the chairperson violates the rules of procedure and declares the meeting adjourned, in which case the meeting may continue to be held with the consent of more than half of the voting rights of the shareholders present.
11. The shareholders present have the obligation to abide by the rules of the meeting, obey the resolutions, and maintain the order of the meeting.
12. Any legal entity designated as proxy by a shareholder to be present at the meeting may appoint only one representative to attend the meeting.
13. Unless otherwise permitted by the chair, each shareholder shall not speak more than twice on the same discussion item and each speech may not exceed five minutes. If a shareholder violates the rules outlined in the preceding paragraph or exceeds the scope of the discussion item, the chair may stop the shareholder's speech. If one refuses to accept the correction from the chair and disrupts the order of the meeting, the chair may instruct disciplinary officers (or security personnel) to help maintain order at the meeting place.

If a legal entity is a shareholder and designates two or more representatives to attend the meeting, only one representative can speak for each discussion item.

After the speech of a shareholder, the chair may respond in person or designate another person to respond.

14. The chair may announce to end the discussion of any resolution and call for a vote if the chair deems it appropriate.
15. The chair shall appoint persons responsible for monitoring and counting ballots. However, the persons responsible for monitoring ballots must be shareholders. Vote-tallying for Shareholders' Meeting resolutions and election proposals shall be handled in an open manner at the Shareholders' Meeting venue; the results thereof shall, upon completion of tallying, be immediately announced at the Shareholders' Meeting venue. Such an announcement shall include the full tally of the number of share votes and be recorded in the meeting minutes.
16. During the meeting, the chairperson may, at their discretion, set time for intermission. In the event of a force majeure, the chairperson may decide to suspend the meeting temporarily, and announce a time for the meeting to resume as appropriate or resume the meeting within five days without the need for notice and announcement when approved by the shareholders' meeting.
17. Unless otherwise stipulated by the Company Act and the Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the meeting. When voting, if there is no objection after consultation by the chairperson, it will be deemed as passed, and its effect is the same as that of voting.
All shareholders are entitled to one vote for every share held.
18. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the sequence of voting. If any one of them has been adopted, the other proposals will then be deemed vetoed, and no further voting shall be required.
19. The chair may instruct disciplinary officers (or security personnel) to help maintain order at the meeting place. Such disciplinary officers (or security personnel) shall wear arm bands which identify their roles as a "Disciplinary Officers".
20. Matters not stipulated in the rules and procedures herein shall be handled in accordance with the provisions of the Company Act and other relevant laws and regulations.

21. The Rules and Procedures of Shareholder's Meeting shall take effect after approval by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix 2

Articles Of Incorporation of Global Unichip Corp.

Section I - General Provisions

Article 1

The Company shall be incorporated, as a company limited by shares, under the Company Act of the Republic of China, and its name shall be 創意電子股份有限公司 in the Chinese language, and Global Unichip Corporation in the English language.

Article 2

The scope of business of the Company shall be as follows:

CC01080 Electronic Parts and Components Manufacturing

A. Engage in research & development, production, testing , and sales of:

- i. Embedded memory and logic components for various applications ICs;
- ii. Cell libraries for various applications ICs; and
- iii. EDA tools for various applications ICs.

B. Provide technological support and consulting services related to the aforementioned products.

Article 3

The Company may provide endorsement and guarantee and act as a guarantor.

Article 4

The Company may, by a resolution adopted by the Board of Directors, becomes a shareholder of limited liability in other companies, the total amount of its investments in such other companies shall not be subject to the restriction of not exceed forty percent of the amount of its own paid-up capital as provided for in Article 13 of the Company Act of the Republic of China. However, the total amount of its investments in such other companies shall not exceed to one half of its paid-in capital. The aforesaid resolution shall be adopted by a majority of directors at a meeting attended by two-thirds or more of the total number of directors.

Article 5

The Company shall have its head office established in Hsinchu Science Park,

Hsinchu, Taiwan, Republic of China, and shall, upon the resolutions of the Board of Directors and approval of competent authorities, be free to set up representative and branch offices at various locations.

Section II - Capital Stock

Article 6

The total capital stock of the Company shall be in the amount of 1,800,000,000 New Taiwan Dollars, divided into 180,000,000 shares (of which 15,000,000 shares should be reserved for issuance of employee share subscription warrants), at par value of ten New Taiwan Dollars each. The Company may, by a resolution adopted by the Board of Directors, and issues the total authorized number of shares in installments.

Article 7

In compliance with relevant provisions of the Company Act, rules, and regulations of the Republic of China, the Company may be exempted from printing any share certificate for the shares issued.

Article 8

All transfer of stocks, pledge of rights, reporting of loss, succession, gift, loss of seal, amendment of seal, change of address or similar stock transactions conducted by shareholders of the Company shall follow the “Guidelines for Stock Operations for Public Companies” unless specified otherwise by law and securities regulations.

Article 9

Alteration of entries in the shareholders’ roster shall be suspended within 60 days prior to the convening date of a regular shareholders’ meeting, or within 30 days prior to the convening date of a special shareholders’ meeting, or within 5 days prior to the target date fixed by the Company for distribution of dividends, bonus or other benefits.

Section III – Shareholders’ Meeting

Article 10

Shareholders’ meeting of the Company is in two types, namely:

- (1) Regular shareholders' meeting and
- (2) Special shareholders' meeting.

Regular shareholders' meeting shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special shareholders' meeting shall be convened in accordance with the relevant laws, rules, and regulations of the Republic of China.

Article 11

The shareholders' meeting shall be presided over by the chairman of the Board of Directors of the Company. In his/her absence, either the vice chairman of the Board of Directors or one of the directors shall preside; whereas for a shareholders' meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Article 12

A notice stating date, venue, and agenda to convene a regular shareholders' meeting shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. In the case of a special shareholders' meeting, a meeting notice shall be given to each shareholders no later than 15 days prior to the scheduled meeting date.

Article 13

If a shareholder is unable to attend the shareholders' meeting, he/she may appoint a proxy to attend it on his/her behalf by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy in accordance with relevant laws, rules, and regulations of the Republic of China.

Article 14

Each share of stock shall be entitled to one vote.

Article 15

The resolutions at a shareholders' meeting shall, unless required otherwise by the Company Act of the Republic of China, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced by attending shareholders after solicitation by the chairman.

Section IV –Directors and Supervisors

Article 16

The Company shall have seven to nine directors. The Board of Directors is authorized to determine the number of directors.

The term of office for directors shall be three (3) years, and all directors shall be elected by the shareholders' meeting from among the persons with disposing capacity and shall be eligible for re-election. The Company may purchase insurance for its directors or officers to protect them against potential liabilities arising from their exercise of director or officer duties.

The aforesaid Board of Directors shall consist of at least three independent directors.

Article 16-1

In the process of electing directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect. The directors shall be elected by adopting candidates' nomination system as specified in Article 192-1 of the Company Act of Republic of China. The nomination and announcement through a public notice of directors shall comply with the relevant regulation of the Company Act of Republic of China and the Securities and Exchange Act of Republic of China. Election of independent directors and directors shall take place at the same time but the number of independent directors and directors elected shall be counted respectively.

Article 16-2

In compliance with Article 14-4 of the Securities and Exchange Act of Republic of China, the Company shall establish an Audit and Corporate Governance Committee, which shall consist of the entire number of independent directors. The Audit and Corporate Governance Committee or the members of Audit and Corporate Governance Committee shall be delegated the power as set forth in the provisions regarding supervisors in the Company Act of Republic of China, the Securities and Exchange Act of Republic of China, and other laws and regulations.

Article 17

The Board of Directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chairman of the board. The chairman of the Board of Directors shall externally represent the company.

Article 18

Unless otherwise provided for in the Company Act of the Republic of China, meetings of the Board of Directors shall be convened by the chairman of the Board of Directors and the resolutions of the Board of Directors shall be adopted by a majority vote of the directors present at the meeting attended by a majority of the directors.

Article 19

The chairman of the Board of Directors shall preside over all meetings of the Board of Directors. In case the chairman of the Board of Directors is absent or cannot exercise his/her power and authority for any cause, the vice chairman of the Board of Directors or any one of the directors shall act on his/her behalf in accordance with Article 208 of the Company Act of the Republic of China. Each director shall attend the meeting of the Board of Directors in person and a director may appoint another director to attend the meeting of the Board of Directors in his/her behalf at his/her absence. A director may accept the appointment to act as proxy of one other director only. The meeting of the Board of Directors may be conducted via visual communication network, and any director's participation in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 20

The Board of Directors is authorized to determine the compensation for the directors, taking into account the standards of the industry within the Republic of China and overseas.

Section V- Executives Officers**Article 21**

The Company may appoint a president, vice president(s) or such other officers to meet the Company's operational or managerial needs. Appointment, discharge, and the remuneration of such executive officers shall be decided in accordance with the Article 29 of the Company Act of Republic of China. Notwithstanding the foregoing, the appointment, discharge, and the remuneration of the president, vice president(s), Chief Financial Officer, and Accounting Controller shall further be proposed by chairman of the Board of Directors and approved by a majority of the directors of the Company. The assistant vice president(s) shall further be proposed by president and approved by chairman of the Board of Directors and a majority of the directors of the Company.

Article 22

The officer of the Company shall not concurrently act as an officer of another company, nor shall he/she operate, for the benefit of his/her own or others, any business which is the same as that of the Company, unless otherwise concurred in by the Company pursuant to the resolution adopted by a majority vote of the directors at a meeting of the Board of Directors attended by a majority of the directors of the Company.

Article 23

The president of the Company shall conduct business operation of the Company in accordance with relevant rules and regulations of the Republic of China, Articles of Incorporation of the Company, and the resolutions of shareholders' meeting or Board of Directors' meeting.

Section VI-Financial Reports

Article 24

The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year.

Article 25

The Board of Directors shall, at the end of each fiscal year, submit the following items to the shareholders' meeting for their approval:

- a. The annual business report;
- b. The financial statements; and
- c. The surplus earnings distribution or loss make-up proposal.

Article 26

When allocating the net profits for each fiscal year, the Company shall set aside not less than two percent of the profit as remuneration to employees and not more than two percent of the profit as remuneration to directors. Additionally, no less than 0.7% of the aforementioned employees' remuneration amount shall be distributed to the Company's non-executive employees. Directors who also serve as executive officers of this Company are not entitled to receive remuneration under this Article 26. However, the Company's accumulated losses shall have been covered.

The Company may have employees' remuneration

distributed in the form of shares or in cash. There may have certain requirements set for employees of affiliated company entitled to receive such remuneration. The net profit for each fiscal year distributable set out in the first paragraph is the net income before tax set aside the employees' and board of directors' remuneration.

The Company may, by a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, have the profit distributable as employees' and board of directors' compensation and in addition thereto a report of such resolution shall be submitted to the shareholders' meeting.

Article 27

The Company shall not pay dividends or bonuses when there is no surplus profit. When distributing the surplus profits for each fiscal year, the Company shall first offset its losses of previous years and set aside the items below in the following order:

- a. Legal reserve at ten percent of the remaining profits except when the accumulated legal capital reserve has equaled the total capital of the Company;
- b. Special reserve in accordance with the relevant laws or regulations or the resolution of the shareholders' meeting;
- c. Any balance remaining shall be distributed to the shareholders pro rata based on the number of shares held in accordance with the resolution of the shareholders' meeting.

Where there is no surplus profit for distribution in such year; or the profit of such year is far less than the profit actually distributed by the Company in the previous year; or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the competent authorities.

Article 28

Only the shareholders recorded in the shareholders' roster at the target date fixed by the Company for distribution of dividends and bonus are entitled to the allocation of dividends and bonus.

Article 29

The Company's profit distribution, the proportion of cash dividends shall not be lower than sixty percent of the total dividends, depending on future expansion plans and cash needs.

Section VII- Supplementary Provisions

Article 30

In regard to all matters not provided for in these Articles of Incorporation, the Company Act of the Republic of China and relevant rules and regulations of the Republic of China shall govern.

Article 31

These Articles of Incorporation are agreed to and signed on December 11, 1997 by all the promoters in the promoters meeting of the Company, and these Articles shall take effect from the date of approval of registration by the competent authority. The first Amendment was approved by the shareholders' meeting on April 14, 1998, the second Amendment on October 20, 1998, the third Amendment on August 8, 2001, the fourth Amendment on July 30, 2002, the fifth Amendment on July 30, 2002, the sixth Amendment on December 18, 2002, the seventh Amendment on January 23, 2003, and the eighth Amendment on May 31, 2005, the ninth Amendment on January 10, 2006, the tenth Amendment on June 30, 2006, the eleventh Amendment on May 24, 2007, the twelfth Amendment on June 3, 2009, the thirteenth Amendment on June 4, 2010, the fourteen Amendment on June 20, 2013, and the fifteen Amendment on May 26, 2016. The 16th amendment was made on May 15, 2025.

Appendix 3

Global Unichip Corp. Rules for Election of Directors

1. The directors of this Company shall be elected in accordance with the rules specified herein.
2. Election of directors of this Company shall be held at the shareholders' meeting.
3. All persons with the ability to act may be elected as directors of the Company in accordance with the rules specified herein.
- 3-1. The election of the Company's directors shall be conducted in accordance with the candidate nomination system specified in Article 192-1 of the Company Act. Among which, the election of independent directors shall be handled in accordance with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".
4. In the election of the Company's directors, each voter will be identified by his/her attendance card number as printed on his/her ballot. In the election of the Company's directors, each share shall have voting rights equivalent to the number of directors to be elected; such voting rights may be exercised to collectively elect a single candidate or may be distributed among several candidates. Independent directors and non-independent directors shall be held together; provided, however, that the number of independent directors and non-independent directors elected shall be calculated separately.
5. In the election of the Company's directors, candidates who acquire more votes shall win the seats of non-independent directors or independent directors. If two or more persons acquire the same number of votes and the number of such persons exceeds the specified seats available, such persons acquiring the same votes shall draw lots to decide who should win the seats available, and the chair shall draw lots on behalf of the candidate who is not present.
6. At the beginning of the election, the chair shall appoint several persons each to check and record the ballots.
7. The ballot box used for voting shall be prepared by the Board of Directors and checked in public by the person who checks the ballots before voting.
8. The ballots shall be distributed according to the attendance card number of the shareholder. Each ballot shall contain the votes that the shareholder is entitled to in the election.
9. If the candidate is a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name and shareholder's number. If the candidate is not a shareholder of this Company, voters shall fill in the "candidate" column with the candidate's name and the candidate's ID

number. For domestic natural persons, the identification document is their original National ID card. For foreign natural persons, the identification document is their original passport. The number of their identification document is the ID number of their ballot. If the candidate is a government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) shall be filled in the column. If there are several representatives, each of the representatives' names must be filled in.

10. Ballots shall be deemed void under the following conditions:
 - (1) Ballots not prepared in accordance with the rules specified herein;
 - (2) Those who put a blank ballot into the ballot box;
 - (3) The handwriting on the ballots is too illegible as to be identified;
 - (4) If the candidate is a shareholder of this Company, any one of the name, the shareholder's number of the candidate and the number of voting rights filled in the ballot is missing or altered, or the name or shareholder's number of the candidate filled in the ballot is inconsistent with the shareholders' register; If the candidate is not a shareholder of this Company, any one of the name, the ID number of the candidate, and the number of voting rights filled in the ballot is missing or altered, or the name or ID number of the candidate filled in the ballot is incorrect;
 - (5) Ballots with other written characters or symbols in addition to the name, shareholder's number or ID number of the candidate and the number of voting rights.
11. The ballots shall be counted immediately when the voting is completed and the results of the election shall be announced by the chair at the meeting.
12. Matters not stipulated in the rules herein shall be handled in accordance with the Articles of Incorporation of the Company, the Company Act and relevant laws and regulations.
13. The Rules for Election of Directors shall take effect after approval by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix 4

Shareholdings of Directors

Book closure date : March 23, 2026

Position	Name	No. of shares held as of the book closure date	Percentage of shares held as of the book closure date
Chair	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: F.C. Tseng	46,687,859	34.84%
Vice Chair	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Lie-Szu Juang		
Director	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Sean Tai		
Director	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Wendell Huang		
Independent director	Kenneth Kin	0	0%
Independent director	Jesse Ding	0	0%
Independent director	Huang, Tsui-Hui	0	0%
Independent director	Ho-Min Chen	0	0%
Shareholdings of all directors (not including independent directors)		46,687,859	34.84%
Minimum No. of shares required to be held by all directors (not including independent directors)		8,040,714	6%

Note : The total No. of shares issued by the Company: 134,011,911 shares