

**Global Unichip Corp.**  
**Year 2026 Annual General Shareholders' Meeting Resolution**

(This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.)

**1. Time :** 9:30 a.m. Thursday, May 21, 2026

**2. Place :** 3rd Floor, No. 10, Li-Hsin 6th Road, Hsinchu Science Park , Hsinchu City

**3. Attendance :**

Total outstanding GUC shares : 134,011,911 shares

Total shares represented by shareholders present in person or by proxy: 107,000,684 shares

Percentage of shares held by shareholders present in person or by proxy: 79.84%

**4. Chairman :** F.C. Tseng, the Chairman of the Board of Directors

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

**5. Chairman's Address:** Omitted.

**6. Report Items**

**(1) To Report the Business of 2025 (Attachment 1)** Proposed by the Board of Directors

No question was raised by Shareholder.

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

Explanation:

1. The compensation of employees and directors of the Company in 2025 was approved by the Board of Directors on January 29, 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 one full year and thus the directors' remuneration was allocated proportionally.

No question was raised by Shareholder.

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

Explanation:

The Audit and Corporate Governance Committee's review report is attached hereto as Attachment 2.

No question was raised by Shareholder.

**(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

Explanation:

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 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.

No question was raised by Shareholder.

**(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

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.

No question was raised by Shareholder.

## **7. Proposed Resolution**

**(1) Proposal : To accept 2025 Business Report and Financial Statements**

Proposed by the Board of Directors

Explanation :

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 and Attachment 3 of the Handbook for the 2025 Annual Business Report and Financial Statements (including the Independent Auditor's Report).

Voting Results: the number of shares represented by the shareholders present at the time of voting was 107,000,684 and 101,667,041 votes were cast for the proposal, which was 95.01% of the votes represented by the shareholders present.

RESOLVED, that the 2025 Business Report and Financial Statements be and hereby were accepted as submitted.

No question was raised by Shareholder.

## **(2) Proposal : To Accept Company's 2025 Earnings Distribution**

Proposed by the Board of Directors

Explanation :

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 of the Handbook for the 2025 Earnings Distribution Table.

Voting Results: the number of shares represented by the shareholders present at the time of voting was 107,000,684 and 101,786,779 votes were cast for the proposal, which was 95.12% of the votes represented by the shareholders present.

RESOLVED, that the Proposal for Distribution of 2025 Profits be and hereby was accepted as submitted.

No question was raised by Shareholder.

## 8. Directors Election

### Proposal : To elect nine Directors (including five independent directors)

Proposed by the Board of Directors

Explanation :

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 January 29th, 2026. The Director (including Independent Directors) candidates' academic background, experience and relevant information are attached hereto as Attachment 5. The tenure of newly elected directors shall commence on May 21, 2026 and expire on May 20, 2029.
4. Please refer to Handbook (Appendix 3) for the Company's "Rules for Election of Directors".

The results of the directors election

Title	Name	Votes Received
Director	Representative of TSMC: Lie-Szu Juang	139,469,196
Director	Representative of TSMC: Dr. Sean Tai	81,242,688
Director	Representative of TSMC: Wendell Huang	79,418,119
Director	Representative of TSMC: Dr. L.C. Lu	79,448,690
Indenpdent Director	Dr. Kenneth Kin	77,602,920
Indenpdent Director	Jesse Ding	79,078,028
Indenpdent Director	Huang, Tsui-Hui	78,699,475
Indenpdent Director	Dr. Ho-Min Chen	78,653,364
Indenpdent Director	Dr. Chao-Hung Chen	78,258,519

No question was raised by Shareholder.

## **9. Other Business and Special Motion**

### **Proposal : To Release the Prohibition on Directors from Participation in Competitive Business.**

Proposed by the Board of Directors

Explanation :

1. In accordance with Article 209, Paragraph 1 of the Company Act, if a director engages in any act for himself/herself 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.

Voting Results: the number of shares represented by the shareholders present at the time of voting was 107,000,684 and 92,830,822 votes were cast for the proposal, which was 86.75% of the votes represented by the shareholders present.

RESOLVED, that the above proposal be and hereby was approved as proposed.

No question was raised by Shareholder.

**10. Meeting Adjourned:** The meeting was adjourned at 10:22 a.m. May 21, 2026 upon a motion duly made and seconded.

**F.C. Tseng**  
Chairman of the Board of Directors

**Charles Huang**  
minutes taker

## **Attachement I**

### **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 UCIE 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

Audit and 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	%
<b>CURRENT ASSETS</b>					<b>CURRENT LIABILITIES</b>				
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>
<b>NON-CURRENT ASSETS</b>					<b>NON-CURRENT LIABILITIES</b>				
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>	<b>EQUITY (Note 16)</b>				
					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>
<b>TOTAL</b>	<u>\$ 28,443,068</u>	<u>100</u>	<u>\$ 26,309,259</u>	<u>100</u>	<b>TOTAL</b>	<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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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	%
<b>CURRENT ASSETS</b>					<b>CURRENT LIABILITIES</b>				
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)	1,025,155	4	664,400	3	Accrued expenses and other current liabilities (Notes 15 and 29)	1,653,914	6	1,628,039	6
Total current assets	24,816,488	88	23,616,998	90	Total current liabilities	15,050,929	53	14,754,464	56
<b>NON-CURRENT ASSETS</b>					<b>NON-CURRENT LIABILITIES</b>				
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)	3,143	-	3,278	-
Prepayments for business facilities	171,718	1	1,015	-	Total non-current liabilities	365,956	1	293,069	1
Refundable deposits (Note 29)	260,800	1	165,911	1	Total liabilities	15,416,885	54	15,047,533	57
Pledged time deposits (Notes 29 and 30)	22,200	-	22,200	-	<b>EQUITY (Note 17)</b>				
Total non-current assets	3,513,189	12	2,724,814	10	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	(15,867)	-	(3,134)	-
					Total equity	12,912,792	46	11,294,279	43
<b>TOTAL</b>	<b>\$ 28,329,677</b>	<b>100</b>	<b>\$ 26,341,812</b>	<b>100</b>	<b>TOTAL</b>	<b>\$ 28,329,677</b>	<b>100</b>	<b>\$ 26,341,812</b>	<b>100</b>

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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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	(3,527)	(636)
Cash generated from (used in) operations	(640,516)	6,575,432
Income tax paid	(657,313)	(623,102)
Net cash generated from (used in) operating activities	<u>(1,297,829)</u>	<u>5,952,330</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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	137,338	-
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 reserve	(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 &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● University of Pennsylvania, MSEE</li> <li>● Senior Director, Design and Technology Platform (DTP), R&amp;D, TSMC</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● Vice Chairman of GUC</li> </ul>
Director	Representative of TSMC Dr. Sean Tai	46,687,859	<p>Education &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● Ph.D. in Electrical Engineering, Yale University</li> <li>● 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</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● President of GUC</li> </ul>
Director	Representative of TSMC Wendell Huang	46,687,859	<p>Education &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● MBA, Cornell University, U.S.A.</li> <li>● CFO &amp; Vice President of TSMC</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● CFO &amp; Senior Vice President of TSMC &amp; Spokesman of TSMC</li> </ul>
Director	Representative of TSMC Dr. L.C. Lu	46,687,859	<p>Education &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● Ph.D. in Computer Science from Yale University.</li> <li>● Vice President of Research &amp; Development / Design &amp; Technology Platform at Taiwan Semiconductor Manufacturing Co. Ltd. (TSMC) and a TSMC Senior Fellow.</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● Vice President of Research &amp; Development / Design &amp; Technology Platform at Taiwan Semiconductor Manufacturing Co. Ltd. (TSMC) and a TSMC Senior Fellow.</li> </ul>

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

Title	Name	Shareholdings (share)	Education & Experience
Independent Director	Dr.Ho-Min Chen	0	<p>Education &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● PhD in Business Administration from National Taiwan University, Master's degree in Applied Statistics from the University of Iowa</li> <li>● 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.</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● 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.</li> </ul>
Independent Director	Dr. Chao-Hung Chen	0	<p>Education &amp; Major Past Position:</p> <ul style="list-style-type: none"> <li>● Ph.D. in Law, University College London, University of London; LL.M., University of Michigan</li> <li>● 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</li> </ul> <p>Current Position:</p> <ul style="list-style-type: none"> <li>● Associate Professor, College of Law, National Taiwan University</li> </ul>

### **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>
-----------------	---