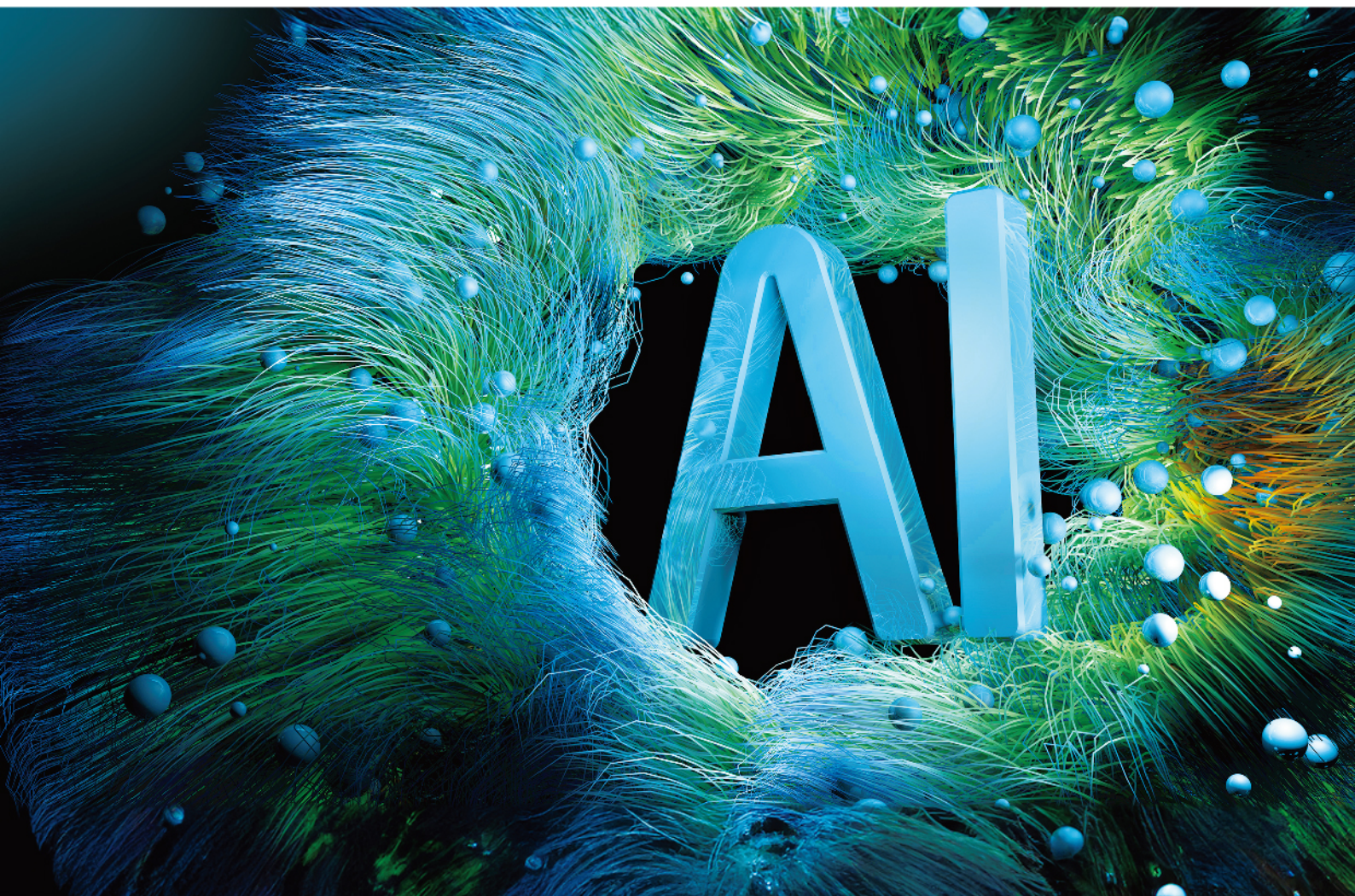


# GIGABYTE™

**GIGA-BYTE TECHNOLOGY CO., LTD.**

**2024 ANNUAL GENERAL MEETING  
MEETING AGENDA  
(Translation)**



June 12, 2024

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# **GIGA-BYTE TECHNOLOGY CO., LTD.**

## **Agenda of the 2024 Annual Meeting of Shareholders**

1. Time: 9:00 a.m., Wednesday, 12 June 2024
2. Place: Hotel Kuva Chateau No. 398, Minquan Road, Zhongli District, Taoyuan City
3. Shareholders meeting will be held by means of: physical shareholders meeting
4. Calling the meeting to order
5. Chairperson remarks
6. Management presentations
  - 6.1 2023 business reports
  - 6.2 Audit Committee's review report on the 2023 financial statements
  - 6.3 Reports on the distribution of compensations to employees and directors in 2023
  - 6.4 Report on 2023 surplus distribution in the form of cash dividend
  - 6.5 Report on the reasons for issuing the corporate bond and related matters
  - 6.6 Revision of the Company's "Rules of Procedure for Board Meetings"
  - 6.7 Other matters
7. Adoptions
  - Proposal 1 : Adoption of the 2023 Business Report and Financial Statements (proposed by the Board)
  - Proposal 2 : Adoption of the Proposal for Distribution of 2023 Profits (proposed by the Board)
8. Proposed Resolutions
  - Proposal 1 : Amendment to the Company's "Articles of Incorporation" (proposed by the Board)
  - Proposal 2 : Authorizing the Board of Directors to handle the case of capital increase in cash and issuance of ordinary shares to participate in the issuance of overseas depositary receipts. ° (proposed by the Board)
  - Proposal 3 : Amendment to the "Financial Derivatives Transactions Operating Procedures" (proposed by the Board)
9. Elections
  - To elect Directors include Independent Directors (proposed by the Board)
10. Others
  - Releasing the restriction of the non-compete clause for new directors (proposed by the Board)
11. Questions and motions
12. Adjournment

# **I. Management presentations**

## **1.1 2023 business reports**

Explanation: Please refer to Appendix 1 2023 Business Report.

## **1.2 Audit Committee's review report on the 2023 financial statements**

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

## **1.3 Reports on the distribution of compensations to employees and directors in 2023**

Explanation:

1. According to Article 28 of the Articles of Incorporation regarding the percentage of profits distributed to employees and directors, if there is profit in the year, this Company will appropriate 3-10% as compensations for employees and not more than 3% as compensations for directors.
2. For the year of 2023, this Company plans to appropriate NT\$588,589,898 and NT\$46,000,000 as compensations for employees and directors respectively. The appropriation ratio is 10% and 0.78% respectively. Both are distributed in cash.
3. This proposal has been approved by the Compensations Committee Meeting and the Board Meeting.

## **1.4 Report on 2023 surplus distribution in the form of cash dividend**

Explanation:

1. According to Article 28 of the Articles of Incorporation. The board of directors is authorized to make a resolution to distribute all or part of the dividends and bonuses that should be distributed in cash and report to the shareholders' meeting.
2. The Company proposes to distribute cash dividend of NT\$4,259,115,536 to shareholders in accordance with the Articles of Incorporation, at NT\$6.7 per share. Cash dividends will be distributed up to one dollar (rounded down values below NT\$1). The odd amount will be combined to the Company's non-operating income. Subsequently, if the number of shares outstanding is affected and the distribution ratio per share is changed due to the repurchase of shares of the Company, the transfer or cancellation of treasury shares, etc., it is proposed to authorize the Chairman to deal with it with full power.
3. Upon resolution of the meeting of the Board of Directors, the Board of Directors shall set the dividend (distribution) record date, distribution date and other related matters.



## 1.5 Report on the reasons for issuing the corporate bond and related matters

Explanation:

The Company issued its third overseas unsecured convertible corporate bond on July 27, 2023 within the limit of USD300,000 thousand to meet the funding needs for materials purchase in foreign currency. The issuance status is as follows:

Bond name	Third Issue of the Unsecured Overseas Convertible Bonds
Approval date	July 19, 2023
Issue date	July 27, 2023
Maturity date	July 27, 2028
Total amount of the issue	USD 300,000,000
Par value of the issue	USD 200,000
Issue price	100% of par value
Place of offering and transaction	Singapore Exchange Securities Trading Limited
Conversion Price upon Issuance	NTD 375
Conversion period	October 28, 2023, up to July 17, 2028
Interest rate of issue coupon	0%
Interest rate	1.00% per annum (Calculated based on half a year)
Repayment method	The issuer shall redeem this bond at maturity in US dollars, with an interest of 1.00% per annum (Calculated based on half a year) added to the face value of the bond. The redemption amount at maturity is calculated by converting the total amount of the bonds issued in US dollars at the issuance date into New Taiwan dollars at the fixed exchange rate on that day (1 USD to 31.095 TWD), and then adding the interest calculated at the aforementioned rate in New Taiwan dollars. The total amount of the bonds and interest in New Taiwan dollars is then converted into US dollars at the fixed exchange rate on the maturity date, and the issuer pays the interest and redeems the bonds to the investors.
Underwriter	UBS AG Hong Kong Branch
Transfer agency	Citibank, N.A., London Branch
The capital utilization plan and its execution status	All funds raised by the company were used to purchase materials form overseas, and the fund implementation progress is 100%.
The converted number of shares	As of April 14, 2024, there have been no conversion executions

## 1.6 Revision of the Company's "Rules of Procedure for Board Meetings"

Explanation:

1. In response to regulation changes, the reasons for convening the board meeting and the matters mentioned in paragraph 1, Article 12 of the rules shall be listed in the reasons for convening and shall not be proposed in the form of extempore motions.

2. Revision of the Company’s “Rules of Procedure for Board Meetings;” the comparison table of the revision is as follows:

Revised Edition	Previous Edition	Description
<p>Article 3:  The Company shall hold a board meeting at least once a quarter.  The reasons for convening a board meeting shall be specified in the meeting notice, and all directors shall be notified seven days in advance. However, in case of emergency, a meeting may be convened at any time. The notice of convening a board meeting can be sent by fax, e-mail or other means.  The matters mentioned in the first paragraph of Article 12 of the Rules shall be listed in the reasons for convening the meeting, and shall not be proposed through extempore motions.</p>	<p>Article 3:  The Company shall hold a board meeting at least once a quarter.  The reasons for convening a board meeting shall be specified in the meeting notice, and all directors shall be notified seven days in advance. However, in case of emergency, a meeting may be convened at any time.  The matters mentioned in the first paragraph of Article 12 of the Rules.  <del>Unless there is a sudden emergency or legitimate reason, which should</del>  be listed in the reasons for convening the meeting, and shall not be proposed through extempore motions.</p>	<p>1.The first to third items are not revised.  2.As the items in paragraph 1, Article 12 are important matters related to the operation of the Company, they should be stated in the reasons for convening the meeting to provide sufficient information and time for directors to evaluate the proposals before making decisions. Therefore, the fourth paragraph is deleted and it is stipulated that the items in paragraph 1, Article 12 should be listed in the reasons for convening the meeting and should not be proposed as extempore motions. If the Company has urgent matters that need to be discussed at the board meeting, a meeting may be convened at any time in accordance with the provisions in the second paragraph, and it shall not affect the Company's business or operations. The convening of an emergency board meeting shall still be conducted in accordance with Article 6 at a location and time convenient for directors' attendance, and in accordance with Article 4, the content of the board meeting, meeting data and the convening notice shall be delivered to board members.</p>

Revised Edition	Previous Edition	Description
<p>Article 12: The following matters shall be discussed at the Company’s board meeting:</p> <p>I. The Company’s business plan.</p> <p>II. Annual financial report.</p> <p>III. Formulate or amend the internal control system and evaluate the effectiveness of the internal control system in accordance with Article 14(1) of the Securities Exchange Act.</p> <p>IV. Formulate or amend the operating procedures for acquisition or disposal of assets, engagement in derivative trading, extending loans to others, and endorsements or guarantees to others in accordance with the provisions of Article 36(1) of the Securities Exchange Act.</p> <p>V. Offering, issuing or private placement of marketable securities of equity nature.</p> <p>VI. If there is no managing director on the Board of Directors, the appointment or removal of the chairman of the board.</p> <p>VII. Appointment and removal of the head of finance, accounting or internal audit.</p> <p>VIII. Donations to related parties or major donations to non-related parties. However, public donations made for emergency relief due to major natural disasters shall be ratified in the next board meeting.</p> <p>IX. Other major matters that should be resolved by the shareholders’ meeting or the board meeting or prescribed by the competent authority in accordance with Article 14-3 of the Securities and Exchange Act or other laws and regulations or the articles of association.</p> <p>X. The remuneration of directors and managers shall be proposed by the Compensation Committee and decided by the Board of Directors after discussion.</p> <p>The related parties mentioned in paragraph 8 above refers to the related parties regulated by the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The Company’s major donation to a non-related party refers to the amount of each donation or the cumulative amount of donations to the same object within a year reaches NTD 100 million or 1% of the net operating income stated in the Company’s most recent annual financial report certified by CPAs, or 5% of the paid-in capital. The “one year” mentioned in the preceding paragraph is one year prior to the date of the board meeting, and the part approved in the</p>	<p>Article 12: The following matters shall be discussed at the Company’s board meeting:</p> <p>I. The Company’s business plan.</p> <p>II. Annual financial report.</p> <p>III. Formulate or amend the internal control system and evaluate the effectiveness of the internal control system in accordance with Article 14(1) of the Securities Exchange Act.</p> <p>IV. Formulate or amend the operating procedures for acquisition or disposal of assets, engagement in derivative trading, extending loans to others, and endorsements or guarantees to others in accordance with the provisions of Article 36(1) of the Securities Exchange Act.</p> <p>V. Offering, issuing or private placement of marketable securities of equity nature.</p> <p>VI. Appointment and removal of the head of finance, accounting or internal audit.</p> <p>VII. Donations to related parties or major donations to non-related parties. However, public donations made for emergency relief due to major natural disasters shall be ratified in the next board meeting.</p> <p>VIII. Other major matters that should be resolved by the shareholders’ meeting or the board meeting or prescribed by the competent authority in accordance with Article 14-3 of the Securities and Exchange Act or other laws and regulations or the articles of association.</p> <p>IX. The remuneration of directors and managers shall be proposed by the Compensation Committee and decided by the Board of Directors after discussion.</p> <p>The related parties mentioned in paragraph 8 above refers to the related parties regulated by the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The Company’s major donation to a non-related party refers to the amount of each donation or the cumulative amount of donations to the same object within a year reaches NTD 100 million or 1% of the net operating income stated in the</p>	<p>1. According to paragraphs 1 and 2, Article 208 of the Company Act, the election of the chairman is the authority of the board of directors or the executive board of directors. Although there is no explicit procedure for the Chairman's dismissal in the Company Act, with reference to the letter of interpretation of the Ministry of Economic Affairs on August 2, 2005 referenced Jing-Shang-Zi 09402105990, the method of the Chairman's dismissal is not explicitly stated in the Company Act; however, unless otherwise provided in the Articles of Association, it is more reasonable to follow the original resolution of the board meeting chaired by the Chairman or the meeting of the executive board of directors.</p> <p>2. Taking into account the provisions of the Company Act and the interpretation letter from the Ministry of Economic Affairs and based on the fact that the dismissal and election of the Chairman are important matters of the Company, a new paragraph 6 is</p>

Revised Edition	Previous Edition	Description
<p>board resolution is exempt from inclusion. If there are independent directors in place, at least one independent director shall attend the board meeting in person. All independent directors shall be present at the board meeting for the first item which is subject to a board resolution. An independent director who is unable to attend in person shall appoint another independent director to attend. Any objection or reservation from any independent director shall be stated in the minutes of the board meeting. If an independent director is unable to attend the board meeting in person to express an objection or reservation, he/she shall, unless there are valid reasons, issue a written opinion in advance which shall be recorded in the board meeting minutes.</p> <p>The Board of Directors may reject or amend the compensation recommendations made by the Compensation Committee on directors and managers, provided that more than two-thirds of all the directors are present at the board meeting, and a majority of the directors present agree on the rejection or amendment. The resolution shall state whether the compensation approved at the board meeting is better than the Committee's recommendation. If the compensation approved at the board meeting is better than the compensation proposed by the Committee, the differences and reasons shall be stated in the minutes of the board meeting which shall be announced within 2 days from the date of the board meeting's approval.</p>	<p>Company's most recent annual financial report certified by CPAs, or 5% of the paid-in capital.</p> <p>The "one year" mentioned in the preceding paragraph is one year prior to the date of the board meeting, and the part approved in the board resolution is exempt from inclusion.</p> <p>If there are independent directors in place, at least one independent director shall attend the board meeting in person. All independent directors shall be present at the board meeting for the first item which is subject to a board resolution. An independent director who is unable to attend in person shall appoint another independent director to attend. Any objection or reservation from any independent director shall be stated in the minutes of the board meeting. If an independent director is unable to attend the board meeting in person to express an objection or reservation, he/she shall, unless there are valid reasons, issue a written opinion in advance which shall be recorded in the board meeting minutes.</p> <p>The Board of Directors may reject or amend the compensation recommendations made by the Compensation Committee on directors and managers, provided that more than two-thirds of all the directors are present at the board meeting, and a majority of the directors present agree on the rejection or amendment. The resolution shall state whether the compensation approved at the board meeting is better than the Committee's recommendation. If the compensation approved at the board meeting is better than the compensation proposed by the Committee, the differences and reasons shall be stated in the minutes of the board meeting which shall be announced within 2 days from the date of the board meeting's approval.</p>	<p>added, which clearly states that if the board of directors does not have an executive director, the appointment or dismissal of the Chairman shall be discussed at the board meeting. The current paragraphs 6 to 9 are moved to paragraphs 7 to 10.</p> <p>3. The second item is revised in conjunction with the first item, while the third to fifth items are not been revised.</p>

**1.7 Other matters: None.**



## **II. Adoptions**

### **Proposal 1: Adoption of the 2023 Business Report and Financial Statements (proposed by the Board)**

Explanation:

1. The 2023 financial statements have been audited and certified by the certified public accountant.
2. Please refer to Appendix 1, Appendix 3-1, and Appendix 3-2 for the 2023 Business Report, CPA Audit Report, and Financial Statements of this Company.
3. The 2023 Business Report and 2023 Financial Statements have been approved by the Board meeting and audited by the Audit Committee.
4. Please adopt.

Resolution :

## Proposal 2: Adoption of the Proposal for Distribution of 2023 Profits (proposed by the Board)

### Explanation:

1. 2023 profit distribution plan is prepared in accordance with the Articles of Incorporation, please refer to the profit distribution table for details.
2. The resolution was approved at the meeting of the Board of Directors and audited by the Audit Committee.
3. Please adopt.

### **GIGA-BYTE TECHNOLOGY CO., LTD.** **PROFIT DISTRIBUTION TABLE**

Year 2023

(Unit: NT\$)

Items	Total
Beginning retained earnings	14,798,528,690
Add: 2023 Net profit before tax	5,252,209,086
Income tax expense	(509,229,983)
Net profit after tax	4,742,979,103
Other adjustments (see note)	(6,450,202)
Less: 10% legal reserve	(473,652,890)
Distributable net profit	19,061,404,701
Cash dividend to shareholders @ NT\$6.7 (see note)	(4,259,115,536)
Unappropriated retained earnings	14,802,289,165

### Note:

1. For current year's surplus distribution, 2023 profit shall first be distributed.
2. Other adjustments: Loss of NT\$ 6,450,202 from the actuarial result of benefit plan.
3. Current distribution based on 635,688,886 shares (calculated based on number of outstanding shares as of April 14, 2024). Subsequently, if the number of shares outstanding is affected and the distribution ratio per share is changed due to the repurchase of shares of the Company, the transfer or cancellation of treasury shares, etc., it is proposed to authorize the Chairman to deal with it with full power.
4. Cash dividends will be distributed up to one dollar (rounded down values below NT\$1). The odd amount will be combined to the Company's non-operating income. The Board of Directors shall set the dividend (distribution) record date, distribution date and other related matters.

### Resolution:

### III. Proposed Resolutions

#### Proposal 1: Amendment to the Company’s “Articles of Incorporation” (proposed by the Board)

Explanation :

1. Cooperate with legal revisions and respond to the company’s actual needs
2. Please refer to attachment 1 for a comparison of the Articles of Incorporation before and after revisions. Please discuss.

Revised Edition	Previous Edition	Description
<p>Article 28 Dividend Policy</p> <p>If there is a profit after the annual closing of books, the Company shall appropriate 3-10% as compensations for employees and not more than 3% as remuneration for directors. If there are accumulative deficits, the amount for covering the losses of previous years shall first be retained.</p> <p>The compensations for employees described above shall be distributed in either stock or cash, and the remuneration for directors shall be distributed in cash. Compensations shall be approved by over half of the directors at a board meeting attended by two-third of the board members. In addition, the compensations for employees and directors shall be reported to the meeting of shareholders.</p> <p>Employees receiving the compensations for employees distributed in stock or cash shall include employees of affiliates meeting relevant requirements. The Board of Directors shall determine the definition of affiliates, distribution requirements, and distribution methods.</p> <p>This Company is in a highly competitive industry with a changeful environment, and the business life cycle has become mature. In consideration of the need for operating funds in the future and long-term financial planning, and to fulfill the demand for cash in-flow of shareholders, if there is a profit after the annual closing of books, the Company shall appropriate, the Company shall distribute the profit according to the following orders:</p> <ol style="list-style-type: none"> <li>1. Cover the losses of previous years and pay the profit-seeking enterprise annual income tax.</li> <li>2. Appropriate 10% to the legal reserve (except when the amount of legal reserve has reached the total <u>paid-in</u> capital of the Company).</li> <li>3. Appropriate or revert to special reserves according to the laws and regulations or the rules of competent authorities.</li> <li>4. After deducting the amount calculated under Item 1 to Item 3, together with 5% to <u>100%</u> of the accumulated undistributed surplus of the previous year, <u>as proposed by the board of directors, according to the following distribution methods:</u></li> </ol> <p>(1) <u>When distributing by issuing new shares, it shall be proposed after resolution by the shareholders' meeting before distribution.</u></p> <p>(2) <u>When distributing profits in cash or all or part of the</u></p>	<p>Article 28 Dividend Policy</p> <p>If there is a profit after the annual closing of books, the Company shall appropriate 3-10% as compensations for employees and not more than 3% as remuneration for directors. If there are accumulative deficits, the amount for covering the losses of previous years shall first be retained.</p> <p>The compensations for employees described above shall be distributed in either stock or cash, and the remuneration for directors shall be distributed in cash. Compensations shall be approved by over half of the directors at a board meeting attended by two-third of the board members. In addition, the compensations for employees and directors shall be reported to the meeting of shareholders.</p> <p>Employees receiving the compensations for employees distributed in stock or cash shall include employees of affiliates meeting relevant requirements. The Board of Directors shall determine the definition of affiliates, distribution requirements, and distribution methods.</p> <p>This Company is in a highly competitive industry with a changeful environment, and the business life cycle has become mature. In consideration of the need for operating funds in the future and long-term financial planning, and to fulfill the demand for cash in-flow of shareholders, if there is a profit after the annual closing of books, the Company shall appropriate, the Company shall distribute the profit according to the following orders:</p> <ol style="list-style-type: none"> <li>1. Cover the losses of previous years and pay the profit-seeking enterprise annual income tax.</li> <li>2. Appropriate 10% to the legal reserve (except when the amount of legal reserve has reached the total <del>authorized</del> capital of the Company).</li> <li>3. Appropriate or revert to special reserves according to the laws and regulations or the rules of competent authorities.</li> <li>4. After deducting the amount calculated under Item 1 to Item 3, together with 5% to <del>80%</del> of the accumulated undistributed surplus of the previous year, <del>the Board shall, at the time of issue of the issuance of new shares, call upon the shareholders' meeting to authorize the Board to delegate to more than two thirds directors and to attend the resolutions of more than half of the directors in accordance with the provisions of the Company Act, and shall assign dividends and dividends</del></li> </ol>	<p>In response to the practical necessities of the Company</p>

Revised Edition	Previous Edition	Description
<p><u>statutory surplus reserves and capital surplus specified in Article 241, Company Law, in cash, it shall be handled by the board of directors and reported to the shareholders' meeting without the need to submit a request for acknowledgment by the shareholders' meeting.</u> The ratio of cash dividends for shareholders shall not be less than 5% of the total shareholder dividend. In addition, cash dividends less than NT\$0.1 per share will only be distributed through stock dividends.</p>	<p><del>or all or part of the statutory surplus reserve and capital public funds provided for in Paragraph I of Article 241 of the Company Act, for the payment of cash, and report to the shareholders' meeting.</del> The ratio of cash dividends for shareholders shall not be less than 5% of the total shareholder dividend. In addition, cash dividends less than NT\$0.1 per share will only be distributed through stock dividends.</p>	
<p>Article 31 This “Articles of Incorporation” was established on March 24, 1986. 1st amendment was made on September 1, 1986. 2nd amendment was made on August 30, 1988. 3rd amendment was made on March 20, 1989. 4th amendment was made on June 3, 1991. 5th amendment was made on July 2, 1995. 6th amendment was made on May 15, 1996. 7th amendment was made on January 27, 1997. 8th amendment was made on April 19, 1997. 9th amendment was made on March 25, 1998. 10th amendment was made on May 4, 2000. 11th amendment was made on May 11, 2001. 12th amendment was made on May 23, 2002. 13th amendment was made on June 17, 2003. 14th amendment was made on June 9, 2004. 15th amendment was made on June 9, 2005. 16th amendment was made on April 12, 2006. 17th amendment was made on June 13, 2008. 18th amendment was made on June 16, 2009. 19th amendment was made on June 17, 2010. 20th amendment was made on June 15, 2011. 21st amendment was made on June 18, 2012. 22nd amendment was made on June 11, 2014. 23rd amendment was made on June 17, 2015. 24th amendment was made on June 15, 2016. 25th amendment was made on June 11, 2018. 26th amendment was made on June 12, 2019. 27th amendment was made on June 14, 2022. 28th amendment was made on June 9, 2023. 29th amendment was made on June 12, 2024.</p>	<p>Article 31 This “Articles of Incorporation” was established on March 24, 1986. 1st amendment was made on September 1, 1986. 2nd amendment was made on August 30, 1988. 3rd amendment was made on March 20, 1989. 4th amendment was made on June 3, 1991. 5th amendment was made on July 2, 1995. 6th amendment was made on May 15, 1996. 7th amendment was made on January 27, 1997. 8th amendment was made on April 19, 1997. 9th amendment was made on March 25, 1998. 10th amendment was made on May 4, 2000. 11th amendment was made on May 11, 2001. 12th amendment was made on May 23, 2002. 13th amendment was made on June 17, 2003. 14th amendment was made on June 9, 2004. 15th amendment was made on June 9, 2005. 16th amendment was made on April 12, 2006. 17th amendment was made on June 13, 2008. 18th amendment was made on June 16, 2009. 19th amendment was made on June 17, 2010. 20th amendment was made on June 15, 2011. 21st amendment was made on June 18, 2012. 22nd amendment was made on June 11, 2014. 23rd amendment was made on June 17, 2015. 24th amendment was made on June 15, 2016. 25th amendment was made on June 11, 2018. 26th amendment was made on June 12, 2019. 27th amendment was made on June 14, 2022. 28th amendment was made on June 9, 2023.</p>	<p>Added the date of the latest amendment.</p>

Resolution:

**Proposal 2: Authorizing the Board of Directors to handle the case of capital increase in cash and issuance of ordinary shares to participate in the issuance of overseas depositary receipts. (proposed by the Board of Directors)**

Explanation:

1. In order to raise the funds needed for the future development of the Company and to internationalize and diversify our fundraising methods, we propose to request the shareholders' meeting to authorize the board of directors to participate in the issuance of overseas depositary receipts through capital increase in cash in accordance with the Company's Articles of Association or relevant laws and regulations and the following principles, based on market conditions and the Company's funding needs.
  - (1) This capital increase in cash involves the issuance of ordinary shares to participate in the issuance of overseas depositary receipts, with a limit of no more than 50 million shares to be issued.
  - (2) The price of the ordinary shares issued for this capital increase in cash should take into account the current ordinary share market price, but the actual issuance price may be determined jointly with securities underwriter by referring to market conditions. The so-called "ordinary share market price at that time" refers to, in accordance with the customary practices of the issuing market and the agreement between the company and the underwriter, the closing price of ordinary shares on the overseas depositary receipt pricing date, or the average closing price of the trading period prior to the overseas depositary receipt pricing date.
  - (3) Except for retaining 10% of the total number of shares for the subscription by employees of the Company in accordance with Article 267 of the Company Act, a proposal to fully allocate the remaining 90% of the ordinary shares for public issuance in accordance with Article 28-1 of the Securities and Exchange Act will be made to the shareholders' meeting to serve as the original securities for participating in the issuance of overseas depositary receipts. All original shareholders waive their right of first refusal to subscribe. Employees who have not subscribed to the portion are authorized to have the Chairman negotiate with specific individuals to subscribe to them or include them in the original securities participating in the issuance of overseas depositary receipts.
2. Regarding the important contents of the capital increase in cash participating in the issuance of overseas depositary receipts plan including the issuance price, actual number of shares to be issued (the quota), issuance conditions, planned items, fundraising amount, timetable and expected benefits, and all other related issuance operations, the board of directors is authorized to adjust, set and handle them according to market conditions. In the future, if there are changes due to the approval of the competent authority, operating evaluation or objective environmental needs, the board of directors is fully authorized to handle them.

3. In line with the issuance of ordinary shares through capital increase in cash for participation in the issuance of overseas depositary receipts, the Chairman or his designated person is authorized to approve and sign all documents related to the participation in the issuance of overseas depositary receipts and handle related matters on behalf of the Company.
4. The upper limit of the proposed issuance of ordinary shares from capital increase in cash is 50 million shares, accounting for 7.87% of the current outstanding ordinary shares of the Company. This does not cause significant dilution of the original shareholder's equity, and should not have a significant impact on the original shareholder's equity.
5. This case has been reviewed and approved by the 26th meeting of the Audit Committee of the 3rd term and the 28th meeting of the Board of Directors of the 13rd term, and will be submitted to the shareholders' meeting for review in accordance with the law.

Resolution:



### Proposal 3: Amendment of the “Financial Derivatives Transactions Operating Procedures (proposed by the board)

Explanation :

1. To amend the “Financial Derivatives Transactions Operating Procedure” in coordination with the revision of Regulations Governing the Acquisition and Disposal of Assets by Public Companies and practice needs of the Company.
2. Below shows the correspondence of the amendment to the “Financial Derivatives Transactions Operating Procedure”. Please discuss

Revised Edition	Previous Edition	Description
<p>3-1. Transaction types:            3-1-1. <u>The term "derivative product" as used in the Procedures refers to the forward contract, option contract, futures contract, leverage margin contract, swap contract, combination of the contracts above or portfolio contract of embedded derivative products or structured products whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or fee rate indices, credit rating or credit indices or derivatives from other variables.</u></p>	<p>3-1.Transaction Type:            3-1-1(A)<u>Derivative Products in this procedure refer to financial goods or contracts that have the following three characteristics at the same time.</u>            (1)<u>Changes in the value of a contract reflect changes in specific variables, such as interest rates, exchange rates, securities prices, commodity prices, credit ratings, price indices, rate indices, or other variables.</u>            (2)<u>In contrast to other types of contracts that have a similar reaction to changes in market conditions, only the original net investment of a smaller amount is required or the original net investor is not required.</u>            (3)<u>Delivery on future Dates.</u>  <u>Examples of derivative futures, forward contracts, swap and option contracts.</u>            3-1-1(B)<u>Embedded Derivatives: Contained in the mixed product of the derivative products referred to as embedded derivative products. It may be part of a mixed product, which includes derivatives and main contracts, resulting in a cash flow similar to that of an independent derivative products. Embedded derivative product contract of part or all of its primary cash flow, will vary with the particular interest rates, exchange rates, stock prices, product prices, credit rating, price index, the rate of change in the indices or other variables adjusted.</u></p>	<p>The revised text of the definition of derivative products is consistent with the that in “Procedures for Acquisition or Disposal of Assets.”</p>
<p>3-1-2. The forward contracts referred to in the Procedures do not insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts and long-term purchase (sales) contracts.</p>	<p>3-1-2 The forward contract referred to in this procedure does not include insurance contract, performance contract, after-sales service guarantee contract, long-term lease contract and long-term import (sale) goods contract.</p>	<p>Revision of punctuation marks and the text.</p>
	<p>3-1-3<u>Derivatives can be classified into two categories: hedging and trading. The hedging derivatives include fair value hedging, cash flow hedging and foreign net investment hedging. Those who do not conform to the risk-aversion items in the bulletin shall be deemed to be for the purpose of trading.</u>            3-1-4<u>The company was engaged in the trading of derivative products range: only for hedging commodities and the main contract for the preservation of the embedded derivative financial products.</u>            3-1-5<u>The Company, through a variety of financial products are engaged in foreign exchange operations, considered to avoid exchange risks that may arise on the operation. The Company shall not engage in speculative financial operations outside of this industry.</u></p>	<p>Delete 3-1-3、3-1-4、3-1-5。</p>
<p>3-2. Operations and hedging strategies:            The Company engages in derivative trading with the aim of avoiding risks arising from or expected to occur in its operations. <u>Therefore, it only undertakes hedging transactions and is not allowed to engage in non-hedging transactions.</u></p>	<p>3-2Management and hedging strategies:            The company engaged in the transaction of derivative products, should be to avoid risks for the purpose of trading commodities should choose to avoid risks arising from the company's main business. Trading partners should choose the usual banking business with the company as much as possible to avoid credit risk.</p>	<p>It is stated in 3-2 that the Company does not engage in non-hedging transactions. (the content of the original 3-1-5) Credit risk management shall be explained in 4-1.</p>
<p>3-3. Division of responsibilities:  <u>The trading personnel, confirmation personnel, and settlement personnel of the Finance Department conducting derivative transactions must be appointed by the Chief Finance Officer. The trading personnel shall not concurrently serve as confirmation personnel and settlement personnel. If there is any change in the trading personnel, the trading counterparties shall be notified in</u></p>	<p>3-3Division of responsibilities:            3-3-1Financial department: In accordance with the provisions of this procedure, who is responsible for the implementation of transactions should always collect market information, familiar with the relevant laws and operational skills, in order to provide sufficient timely information to the management.</p>	<p>The text is revised to meet the practical needs of the Company, and it is stipulate in accordance with the law that trading personnel are not allowed to</p>

Revised Edition	Previous Edition	Description															
<p><u>writing before the effective date.</u></p>	<p>3-3-2The Chief Financial Officer is responsible for the confirmation of transactions and the Chief Operating Officer is responsible for the approval of transactions. 3-3-3Finance Department: Responsible for the delivery of transactions and login details.</p>	<p>concurrently serve as confirmation personnel and settlement personnel.</p>															
<p>3-4 Performance evaluation: <u>The performance evaluation of hedging transactions refers to the measurement of the total profit or loss of the hedged items and hedging transactions.</u></p>	<p>3-4Performance evaluation: 3-4-1Set profit and loss targets and review them regularly according to the size of the position they hold. 3-4-2The Finance Department shall assess and review operational performance on a weekly basis at market prices, regularly assess the net profit and loss of the month on a monthly basis, and review the operational strategies for improving risk aversion.</p>	<p>Defining the measurement scope of performance evaluation.</p>															
<p>3-5. Transaction limit and loss ceiling: <u>The total amount of unsquared contracts for hedging transactions is limited to the net risk-exposure position of the Company after offsetting the receivables and payables generated from the operating business in the next quarter. The loss ceiling on individual and all contracts for hedging transactions shall not exceed 15% of the contract amount.</u></p>	<p>3-5 ~ Transaction Quota and Loss Limit Amount: :</p> <table border="1" data-bbox="678 566 1198 1167"> <thead> <tr> <th data-bbox="678 566 890 618">Item</th> <th data-bbox="890 566 986 618">To hedge purposes</th> <th data-bbox="986 566 1198 618">For trading purposes</th> </tr> </thead> <tbody> <tr> <td data-bbox="678 618 890 819">Hedging transactions: Total amount of risk contract (referring to total amount of obligation-end contract) total amount of non-hedging transaction contract</td> <td data-bbox="890 618 986 819">USD 80 Million</td> <td data-bbox="986 618 1198 819">USD 80 Million</td> </tr> <tr> <td data-bbox="678 819 890 871">All contract loss limit</td> <td data-bbox="890 819 986 871">----</td> <td data-bbox="986 819 1198 871">1% of the total contract amount</td> </tr> <tr> <td data-bbox="678 871 890 945">Maximum amount of individual contract losses</td> <td data-bbox="890 871 986 945">----</td> <td data-bbox="986 871 1198 945">1% of the amount of individual contracts</td> </tr> <tr> <td data-bbox="678 945 890 1167">Scope of trading restrictions</td> <td data-bbox="890 945 986 1167">Forward foreign exchange contracts, interest rate, exchange rate exchange.</td> <td data-bbox="986 945 1198 1167">Repurchase bonds linked risk-free interest rates, deposit structure and other main contract for the preservation of embedded derivative financial products.</td> </tr> </tbody> </table> <p>3-5-1 <u>Hedging transactions should be assessed periodically at least once every two weeks, non-hedging transactions should be assessed periodically at least once a week and reported to the Chief Operating Officer. In case of abnormal market valuation, they should report to the Board of Directors and take necessary countermeasures.</u></p>	Item	To hedge purposes	For trading purposes	Hedging transactions: Total amount of risk contract (referring to total amount of obligation-end contract) total amount of non-hedging transaction contract	USD 80 Million	USD 80 Million	All contract loss limit	----	1% of the total contract amount	Maximum amount of individual contract losses	----	1% of the amount of individual contracts	Scope of trading restrictions	Forward foreign exchange contracts, interest rate, exchange rate exchange.	Repurchase bonds linked risk-free interest rates, deposit structure and other main contract for the preservation of embedded derivative financial products.	<p>According to the "Q&amp;A on Regulations Governing the Acquisition and Disposal of Assets by Public Companies," a loss ceiling needs to be set for derivative transactions for hedging purposes. In addition, as the Company does not engage in non-hedging transactions, the loss ceiling of transactions for hedging purposes is deleted.</p>
Item	To hedge purposes	For trading purposes															
Hedging transactions: Total amount of risk contract (referring to total amount of obligation-end contract) total amount of non-hedging transaction contract	USD 80 Million	USD 80 Million															
All contract loss limit	----	1% of the total contract amount															
Maximum amount of individual contract losses	----	1% of the amount of individual contracts															
Scope of trading restrictions	Forward foreign exchange contracts, interest rate, exchange rate exchange.	Repurchase bonds linked risk-free interest rates, deposit structure and other main contract for the preservation of embedded derivative financial products.															
<p>3-6 Authorized limits and levels <u>The authorized limits and levels for hedging operations are as follows:</u></p> <table border="1" data-bbox="193 1464 555 1731"> <thead> <tr> <th data-bbox="193 1464 411 1541"><u>Authorized limits for single transactions</u></th> <th data-bbox="411 1464 555 1541"><u>Level</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="193 1541 411 1576"><u>Over USD10 million</u></td> <td data-bbox="411 1541 555 1576"><u>Chairman</u></td> </tr> <tr> <td data-bbox="193 1576 411 1653"><u>Under USD10 million (inclusive)</u></td> <td data-bbox="411 1576 555 1653"><u>Chief Financial Officer</u></td> </tr> <tr> <td data-bbox="193 1653 411 1731"><u>Under USD2 million (inclusive)</u></td> <td data-bbox="411 1653 555 1731"><u>Finance Department Supervisor</u></td> </tr> </tbody> </table> <p><u>If the outstanding transaction balance exceeds USD 1.5 million without offset, the single transaction authorization level will be automatically adjusted to the Chairman</u></p> <p>3-6-2 <u>Authorization limits and levels for non-hedging operations: The Company does not engage in non-hedging transactions.</u></p>	<u>Authorized limits for single transactions</u>	<u>Level</u>	<u>Over USD10 million</u>	<u>Chairman</u>	<u>Under USD10 million (inclusive)</u>	<u>Chief Financial Officer</u>	<u>Under USD2 million (inclusive)</u>	<u>Finance Department Supervisor</u>		<p>3-6 is added; the authorization limits and levels must be clearly specified in the Procedures according to law.</p>							
<u>Authorized limits for single transactions</u>	<u>Level</u>																
<u>Over USD10 million</u>	<u>Chairman</u>																
<u>Under USD10 million (inclusive)</u>	<u>Chief Financial Officer</u>																
<u>Under USD2 million (inclusive)</u>	<u>Finance Department Supervisor</u>																
<p>4-1 Credit risk management: <u>The trading counterparties are limited to well-known financial institutions that have dealings with the Company which can provide professional information, and the concentration in a single trading counterparty shall be avoided.</u></p>	<p>4.Risk management measures: 4-1Credit Risk Management: 4-1-1The trading partners is limited to the company's banking business. 4-1-2After the transaction, the login person should log in to the Limit control form and immediately reconcile with the bank on the trading day.</p>	<p>The content is revised in line with the definition of credit risk.</p>															

Revised Edition	Previous Edition	Description
<p>4-2 Credit risk management:  <u>Always keep abreast of changes in domestic and international financial situations and control the risk of market price fluctuations caused by changes in interest rates, exchange rates or other factors for derivative products within the upper limit of losses specified in Article 3-5 above.</u></p>	<p>4-2Market Risk Management:  4-2-1The login person shall check at any time whether the total amount of the transaction meets the prescribed limits of this procedure.  4-2-2Weekly market valuation is conducted by trading units in the financial sector, and attention is paid to the possible profit and loss effects of future market price fluctuations on the positions held.</p>	<p>The content is revised in line with the definition of market risk.</p>
<p>4-3 Liquidity risk management:  <u>To ensure liquidity, trading counterparties must have sufficient equipment, information and trading capabilities to conduct transactions in the market; the derivative products undertaken should have market liquidity and can be reversed according to the Company's needs.</u></p>	<p>4-3Liquidity Risk Management:  Traders should comply with the terms of the authorization and pay attention to the company's cash flow to ensure that there is sufficient cash payment at the time of delivery.</p>	<p>The content is revised in line with the definition of liquidity risk.</p>
<p>4-4 Cash flow risk management:  <u>When engaging in derivative trading, the cash flows shall be considered and estimated to ensure stability and sufficiency of working capital to meet settlement needs.</u></p>		<p>Cash flow risk management content is added in 4-4 according to laws and regulations.</p>
<p>4-5 Operations risk management:  <u>The Company clearly stipulates the authorization limits and levels, division of operating responsibilities and performance evaluation process for engagement in derivative trading to avoid operations risks.</u></p>	<p>4-4Operational Risk Management:  4-4-1Traders and confirmation and delivery personnel shall not concurrently serve with each other.  4-4-2Should immediately grasp market information.  4-4-3Transactions shall be confirmed one by one according to the contents of the transaction slip.  4-4-4The transaction form shall be filled in immediately after the transaction and shall be checked and signed by the supervisor.  4-4-5The amount of the transaction shall be in accordance with the amount of authorization provided in this procedure.  4-4-6Execute transaction confirmation according to transaction order.  4-4-7Each operation shall be authorized and supervised by the superior supervisor.  4-4-8Each transaction shall be submitted to the latest Board of Directors in accordance with the provisions of the "Company's Procedure for Transaction of Derivative Goods".</p>	<p>Change in the number of the text and revision of the content in line with the definition of operations risk.</p>
<p>4-6 Legal risk management:  Documents signed with financial institutions must be approved by the Legal Department before they can be signed.</p>	<p>4-5Legal Risk Management:  Documents signed with the bank shall be communicated with the legal personnel before it is signed.</p>	<p>Change in the number of the text and revision of the content.</p>
<p>6. Supervision and management by the board of directors:  6-1 The board of directors designates senior executives who are not in the Finance or Audit Department to monitor the measurement, supervision and control of derivative trading risks at all times. If any abnormal situations are found, they should take necessary response measures and immediately report them to the board of directors.</p>	<p>6.Board of Supervision and Management:  6-1The board of directors appoints senior managers to monitor and control the risks of derivatives trading at all times.</p>	<p>Revision in line with laws and regulations.</p>
<p>6-2 The Finance Department should, at least twice a month, summarize the derivative trading content and positions, evaluate whether the performance complies with the established business strategy, and whether the risks undertaken are within the Company's allowed range. The information should be submitted to the senior management designated by the board of directors for approval and then submitted to the latest board meeting.</p>	<p>6-2The Finance Department shall, at the end of each month, summarize the contents and parts of derivative products transactions and assess whether the performance is in accordance with the established business strategy and the risks assumed are within the scope of the company's tolerance, and report to the Board of Directors.</p>	<p>Amendments to comply with legal regulations °</p>
	<p>6-3The adequacy of the risk management measures currently in use shall be assessed periodically and the procedures for dealing with derivative commodities as prescribed by this Procedure and the Company shall be followed.  6-4Transactions and profit and loss situations shall be monitored and, if unusual circumstances are found, the necessary measures shall be taken and immediately reported to the Board of Directors (if the company has set up independent directors, shall have independent directors to attend the records and express opinions).</p>	<p>Delete 6-3 、 6-4</p>
<p>7. The Company shall establish a reference book to record in detail for future reference the derivative type, amount, board resolution date, and matters that should be carefully evaluated as stated in the aforementioned Article 6-2 in accordance with relevant laws and regulations. Unless otherwise provided by laws and regulations, the reference book should be kept for at least five years.</p>	<p>7.The Company shall establish a record book, which shall be detailed in the categories, amounts, date of approval of the board of directors of derivative commodities and matters that shall be carefully evaluated in accordance with the preceding Articles 3-5-1, 6-2 and 6-3.</p>	<p>Delete 3-5-1 、 6-3 and the retention period for the ledger.</p>

Revised Edition	Previous Edition	Description
8. <u>If a subsidiary of the Company that is not a domestic public offering company intends to engage in derivative trading, it shall handle it in accordance with the provisions of this Procedures and regularly provide relevant data to the Company for verification.</u>	8. Operating Procedures: 8-1 Authorization Amount and Permissions: The company in accordance with the growth of the company's turnover and changes in the risk site, set the level of authorization, the relevant authorization amount and authority, in accordance with the company's approval authority provisions.	The authorization limits and levels have been added to 3-6 of the procedure in accordance with the law. The content regarding the management of derivative transactions of subsidiaries is added with the article number retained.
9. Announcement and filing procedures: 9-1 The Company <u>shall publicly announce and file on a monthly basis within the statutory period</u> the trading of derivative products as of the end of the previous month by the Company and its subsidiaries that are not domestic public offering companies.	9. Announcement reporting procedures: 9-1 The company shall, on a monthly basis, enter the designated information Declaration website by 10th in accordance with the format prescribed by the Financial Supervisory Commission in the event that the company and its subsidiaries not part of the domestic public offering company are engaged in derivative commodity transactions as at the end of last month.	The definition of announcement and filing has been specified in Article 2 and does not need to be further elaborated. Also punctuation marks are revised.
9-2 When the loss incurred in derivative trading reaches the loss ceiling of all or individual contracts stipulated in the Procedures, a public announcement and filing shall be made within <u>the statutory period</u> .	9-2 When engaging in the loss of a derivative commodity transaction up to the maximum amount of all or individual contract losses set out in this processing procedure, the relevant data shall be entered into the website designated by the Financial Supervisory and Regulatory Commission for notice and declaration within 2nd from the date of the occurrence of the facts.	The definition of announcement and filing has been specified in Article 2 and does not need to be further elaborated.
11. Other matters This Procedures shall be agreed by the Audit Committee, submitted to the board meeting for resolution, and then submitted to the shareholders' meeting for <u>discussion</u> and approval before implementation. The same applies when making amendments.	11. Other matters: This procedures shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution. And to report on the implementation of the resolution of the shareholders' meeting after its adoption, and the amendment likewise. When the procedures are submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. When trading financial derivatives, it shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution. When the transactions for the financial derivatives are submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting. The terms "all audit committee members" and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.	The standards of the Audit Committee's agreement and the board resolution have been clearly stated in the rules of the organization of the Audit Committee and the rules of procedure for board meetings and there is no need to elaborate further.
1st amendment was made on May 4, 2000. 2nd amendment was made on May 11, 2001. 3rd amendment was made on May 23, 2002. 4th amendment was made on June 17, 2003. 5th amendment was made on June 9, 2005. 6th amendment was made on June 11, 2014. 7th amendment was made on June 17, 2015. 8th amendment was made on June 12, 2019. 9th amendment was made on June 12, 2024.	1st amendment was made on May 4, 2000. 2nd amendment was made on May 11, 2001. 3rd amendment was made on May 23, 2002. 4th amendment was made on June 17, 2003. 5th amendment was made on June 9, 2005. 6th amendment was made on June 11, 2014. 7th amendment was made on June 17, 2015. 8th amendment was made on June 12, 2019.	Added the date of the latest amendment.

## Resolution:

## IV. Elections

To elect Directors include independent Directors (proposed by the Board)

Explanation:

1. The Company, in accordance with Article 192-1 of the Company Act and Article 17 of the Articles of Incorporation, proposes to re-elect all directors.
2. In the current regular shareholder meeting, 6 directors and 5 independent directors will be elected. The new directors shall assume office on the day of election during the current year's regular shareholder meeting, for a term of 3 years, from June 12, 2024 to June 11, 2027.
3. Please refer to Appendix 7 for the Rules for Director Election.
4. According to the Articles of Association, the Company's election of directors adopts a candidate nomination system. The resolution of the "final roster of independent director candidates" has been passed by the board of directors on March 14, 2024, and the list is as follows.

List of Candidates for Directors :

No.	Name	Shares held as of the book closure date for the meeting of shareholders	Education	Experience
1	Xi Wei Investment Co., Ltd. Represented by: Pei-Cheng Yeh	9,187,075	Minghsin University of Science and Technology	Chairman and President of Giga-byte Technology Co., Ltd.
2	Ming Wei Investments Co., Ltd. Represented by: Ming-Hsiung Liu	14,062,200	EMBA, National Cheng Chi University	Vice Chairman, Senior Vice President and General Manager of Giga-byte Technology Co., Ltd.
3	Shija Investments Co., Ltd. Represented by: Mou-Ming Ma	3,959,725	Electronic & Computer Engineering, National Taiwan University of Technology	Director and Senior Vice President of Giga-byte Technology Co., Ltd.
4	Yuei-yei Kai Fa Investment Limited. Represented by: Chun-Ming Tseng	2,192,200	Minghsin University of Science and Technology	Director and Senior Vice President of Giga-byte Technology Co., Ltd.
5	Shi Da Investment Limited Represented by: Cong-Yuan Ko	4,805,000	Master of Engineering Management, Tsinghua University	Director of Giga-byte Technology Co., Ltd. Engineer of Acer group
6	E-Tay Lee	295,062	California State University (CSU), Chico Master of Computer Engineering	Manager at Intel Director and Group General Manager of Giga-byte Technology Co., Ltd.

### List of Candidates for Independent Directors

No.	Name	Shares held as of the book closure date for the meeting of shareholders	Education	Experience
1	Hwei-Min Wang	0	Chung Hua University Master of Industrial Management	Chairman, Moores Rowland CPAs
2	Cheng-Li Yang	0	MBA, Tulane University, USA. EMBA, National Chengchi University	Chairman, King Core Electronics Inc.
3	Peng-Huang Peng	0	MBA, Soochow University Department of Electrical Engineering, National Taipei University of Technology	Chairman and President, Singatron Group Director, Info-Tek Corp. Director, Kingstate Electronics Corporation
4	Li-Chen Lin	0	MBA, A. B. Freeman School of Business, Tulane University of Louisiana Department of Law, National Taipei University	Presiding Lawyer, PCL Transasia Law Offices
5	Wen-Yi Zhu	0	Ph.D., London Business School, UK, Master of Business Studies, National Taiwan University	Professor, Department of Business Administration and Graduate School of Business, National Taiwan University

Election results:



## V 、 Other Proposals

Releasing the restriction of the non-compete clause for new directors (Proposed by the Board)

Explanation:

1. According to Article 209 Paragraph 1 of the Company Act.
2. The Company's newly elected directors who invest or engage in business similar to that of the Company, and does not prejudice the interests of the Company, shall submit to the shareholders meeting for approval in accordance with the law. When such circumstances occur in the newly elected directors, propose to agree to release the prohibition on the newly elected directors from participating in competitive business.
3. The list of prohibition on the Company's newly elected directors from participating in competitive business proposed to be released are as follows.

Name	Other mail positions in other companies
Xi Wei Investment Co., Ltd. Represented by: Pei-Cheng Yeh	Director of Albatron Technology Co., Ltd.
Shi Da Investment Limited Represented by: Cong-Yuan Ko	Chairman of Albatron Technology Co., Ltd.
Peng-Huang Peng	Director, Info-Tek Corp. Director, Kingstate Electronics Corporation

Resolution:

## VI. Questions and Motions

## VII. Meeting Adjournment

# Appendices

## Appendix 1

### 2023 Business Report

Dear shareholders,

In 2023, the global economy was affected by factors such as high interest rate policies commonly adopted by major countries in response to high inflation, and China's unsatisfactory economic performance after the pandemic which weakened global demand for terminal products, and slowed down manufacturing activities in various countries. In addition, the economic conflict between the United States and China has escalated, coupled with the ongoing conflict between Russia and Ukraine, as well as the Gaza Strip conflict and the Red Sea crisis. The global geopolitical trend is toward group confrontation, which distorts industrial supply chains and has a significant impact on global economic development and social stability. The above are all touchstones for testing the operational resilience of Gigabyte Group.

Despite the unfavorable overall economic environment in 2023, Gigabyte Group was able to achieve an annual revenue growth rate of 27.51% by relying on its close relationships with customers and suppliers, flexible operating strategies in response to market changes, and years of accumulated research and manufacturing capabilities. The Group achieved an excellent annual consolidated revenue of over NTD 136.7 billion, setting a new record for revenue. Here, I would like to express my gratitude to all Gigabyte employees for their hard work, understanding from their families, and the support of all shareholders.

In terms of the performance of the main business groups under the Group in 2023, the channel solution business group still steadily achieved the set budget goals, providing a solid economic support for the business development of other business groups under the Group. Under the AI wave, the Netcom business group's revenue has exceeded expectations. In the future, the management team will not only expand market share, but also focus on improving the profitability of Netcom products.

In terms of financial structure, although Gigabyte Technology successfully issued a round of overseas convertible corporate bonds in July 2023, it cannot be ruled out that it will still need to introduce medium- and long-term funds in the future through capital increase and/or issuance of corporate bonds and other financial tools to meet the Company's operational funding needs such as material procurement needs in the context of continuous expansion of sales scale. We wish all shareholders continuing support in this regard.

Item	2023	2022	Difference	Percentage of Difference(%)
Operating income	1,367.73	1,072.63	295.10	27.51
Gross profit	165.75	166.16	-0.41	-0.25
Net profit after tax	47.43	65.39	-17.96	-27.47

Item		2023	2022
Financial structure (%)	Debt to total assets (%)	53.82	43.46
	Long-term capital to property & equipment (%)	976.87	739.73
Solvency (%)	Current ratio (%)	211.20	203.23
	Quick ratio (%)	118.88	117.93
Profitability (%)	Return on assets (%)	6.60	9.86
	Return on equity (%)	12.92	17.81
	Profit margin (%)	3.47	6.10
	Basic EPS (NT\$)	7.46	10.29

The following is a summary of Gigabyte's business performance and future prospects for various products in 2023:

#### Motherboard:

The Gigabyte motherboard provides powerful performance and stability for gamers, overclocking enthusiasts and creators, leading the DDR5 overclocking performance of the same level. It is equipped with multiple advanced technologies, more efficient heat dissipation configuration and stronger ultra durable materials, and supports upgrades to PCIe 5.0, Wi-Fi 7 as well as other functions. In addition, we have collaborated with HWiNFO, a well-known hardware monitoring software, to jointly develop the BIOS information viewing function, which facilitates players to monitor system operation status. In addition, the advanced DIY friendly and innovative designs, such as M.2 EZ Patch Click, aim to meet the user-based development concept and provide a more intuitive user experience.

#### Graphics card:

Graphics card products focus on providing gamers with an excellent gaming experience, excellent performance and cooling effects. With the wind power cooling system, forward and reverse fan cooling technology, screen cooling, dual BIOS design in quiet operation mode, and ultra durability certified components, they can maintain the best and highest level of performance even under high load operation.

#### Notebook computer:

The design focus of Gigabyte notebook computers is on performance, portability and user experience. We offer a series of notebook computer series – AORUS, AERO and GIGABYTE, with various screen sizes and processing capabilities, and tailored to different user needs.

in terms of performance, they are equipped with Intel<sup>®</sup> Core<sup>™</sup> H/HX series processors and NVIDIA<sup>®</sup> GeForce RTX<sup>™</sup> 40 display chip series, and WINDFORCE Infinity cooling system to provide top-notch performance and excellent cooling effects, and fully unleash platform efficiency in the extremely slim body. The AORUS art-grade esports flagship notebook, and the AERO series highly praised by designers, have significantly improved their battery life and further enhanced their market competitiveness.

Server:

The demand for computing power in data centers is rapidly increasing, and the amount of electricity consumed continues to rise. How to reduce the burden on the environment while developing AI technology is also a crucial issue in building data centers. Gigabyte Group has rich experience in research and deployment of server solutions. In addition to providing a range of server models for different purposes such as AI, HPC, Cloud and 5G, we also offer various solutions for closed-loop liquid cooling systems and immersion cooling systems to help customers safely unleash the maximum computing power of chips, fully unleash the benefits of supercomputing platforms, and balance the needs of energy conservation, carbon reduction and sustainable operation.

2024 Business Outlook:

Looking ahead to 2024, Gigabyte Group's growth and prospects are promising, and in terms of company operations, we have always adhered to a prudent and optimistic policy. We will continue developing the advantages of each product line and explore a wider range of business areas. In addition, we continuously invest in the research and development of new products, arrange the latest technologies, and promote them to the market.

In order to implement division of professional labor and enable various business groups to use resources more efficiently, on January 1, 2023, Gigabyte Technology separated its Netcom business group which focuses on server products to form an independent subsidiary – Giga Computing Technology. Through this organizational planning, Gigabyte will make the Netcom business group more flexible and efficient in server products and business development, highlight core competitiveness, and ensure operational growth.

In addition to striving for excellence in product quality, innovating technology and beautifying life has always been Gigabyte's vision. Establishing a friendly environment for employees, providing customers with innovative and excellent products, and striving for a higher return for shareholders are all the missions that Gigabyte Technology has always pursued. I sincerely thank our shareholders for their long-term support and trust in Gigabyte Technology.

We shoulder more responsibilities and expectations in an era where opportunities and challenges coexist and the AI wave is ascending. We look forward to the unwavering trust of our customers and shareholders in the coming years, and will grow together with them to pursue excellence.

Wish You Health and Happiness.

Pei-Cheng Yeh  
Chairman

Chairman: Pei-Cheng Yeh

CEO: E-Tay Lee, Yin-Yu Lin

CFO: Chun-Ying Chen

## Appendix 2

### Audit Committee Approval/Audit Report

This Audit Committee has approved the individual financial statements of the Company and the consolidated financial statements of the Group for fiscal year 2023 that have been passed by the Board of Directors. The CPA firm PwC Taiwan was then retained to audit such statements by CPAs Chun-Yuan Xiao and Se-Kai Lin and issued the “unqualified opinion” audit report. These statements have been reviewed and determined to be compliant with all relevant laws and regulations. In addition, this Audit Committee has audited the business report and profits distribution proposal of fiscal year 2023 passed by the Board of Directors and determined they have complied with relevant laws and regulations. This report is thus issued in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

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

Hwei-Min Wang

Convener

Audit Committee

17 April, 2024

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

***Opinion***

We have audited the accompanying consolidated balance sheets of Giga-Byte Technology Co., Ltd. and subsidiaries (the “Group”) as at December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

***Basis for opinion***

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



### ***Key audit matters***

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

Key audit matters for the Group's consolidated financial statements of the current period are as follows:

#### **Occurrence of revenue from significant new counterparties**

##### Description

Please refer to Note 4(32) for accounting policies on operating revenue and Note 6(21) for details of operating revenue.

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

##### How our audit addressed the matter

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

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

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

#### **Assessment of allowance for valuation of inventory loss**

##### Description

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

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

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

##### How our audit addressed the matter

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

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

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

***Other matter – Parent company only financial reports***

We have audited and expressed an unmodified opinion with *Other matter* paragraph on the parent company only financial statements of Giga-Byte Technology Co., Ltd. as at and for the years ended December 31, 2023 and 2022.

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

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

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

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

### ***Auditors' responsibilities for the audit of the consolidated financial statements***

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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Hsiao, Chun-Yuan

Lin, Se-Kai

For and on behalf of PricewaterhouseCoopers, Taiwan

March 14, 2024

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.



**GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2023		December 31, 2022		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 23,166,075	28	\$ 16,265,510	26
1110	Financial assets at fair value through profit or loss-current	6(2)	451,810	1	527,995	1
1136	Financial assets at amortised cost-current	6(3)	753,336	1	641,814	1
1150	Notes receivable, net	6(4)	3,941	-	3,975	-
1170	Accounts receivable, net	6(4)	16,016,209	20	14,126,596	22
1200	Other receivables		738,720	1	234,663	-
130X	Inventories, net	6(5)	29,664,354	36	21,777,245	34
1410	Prepayments		2,011,553	2	960,445	2
1470	Other current assets		268,906	-	264,651	-
11XX	<b>Total current assets</b>		<u>73,074,904</u>	<u>89</u>	<u>54,802,894</u>	<u>86</u>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss-non-current	6(2)	75,000	-	-	-
1517	Financial assets at fair value through other comprehensive income-non-current	6(6)	1,906,413	3	1,637,776	3
1535	Financial assets at amortised cost-non-current	6(3) and 8	142,931	-	236,361	-
1550	Investments accounted for using equity method	6(7)	515,538	1	528,720	1
1600	Property, plant and equipment, net	6(8)	4,820,456	6	4,946,900	8
1755	Right-of-use assets	6(9)	189,132	-	158,352	-
1760	Investment property, net	6(11)	33,389	-	37,429	-
1780	Intangible assets		169,857	-	129,151	-
1840	Deferred income tax assets	6(28)	1,032,612	1	956,439	2
1900	Other non-current assets	6(12)	190,188	-	137,827	-
15XX	<b>Total non-current assets</b>		<u>9,075,516</u>	<u>11</u>	<u>8,768,955</u>	<u>14</u>
1XXX	<b>Total assets</b>		<u>\$ 82,150,420</u>	<u>100</u>	<u>\$ 63,571,849</u>	<u>100</u>

(Continued)

**GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
			AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>						
2130	Current contract liabilities	6(21)	\$ 4,355,872	5	\$ 2,788,051	4
2150	Notes payable		12,741	-	11,564	-
2170	Accounts payable		20,698,047	25	13,984,884	22
2200	Other payables	6(13)	7,145,576	9	7,457,810	12
2230	Current income tax liabilities		1,080,707	1	1,645,699	3
2250	Provisions for liabilities - current	6(14)	826,369	1	818,265	1
2280	Lease liabilities-current		79,509	-	67,054	-
2300	Other current liabilities		400,446	1	193,243	-
21XX	<b>Total current liabilities</b>		<u>34,599,267</u>	<u>42</u>	<u>26,966,570</u>	<u>42</u>
<b>Non-current liabilities</b>						
2530	Bonds payable	6(15)	8,920,465	11	-	-
2570	Deferred income tax liabilities	6(28)	55,803	-	5,930	-
2580	Lease liabilities-non-current		79,963	-	59,160	-
2600	Other non-current liabilities	6(16)	560,761	1	595,269	1
25XX	<b>Total non-current liabilities</b>		<u>9,616,992</u>	<u>12</u>	<u>660,359</u>	<u>1</u>
2XXX	<b>Total liabilities</b>		<u>44,216,259</u>	<u>54</u>	<u>27,626,929</u>	<u>43</u>
<b>Equity attributable to owners of parent</b>						
Share capital						
3110	Common stock	6(18)	6,356,889	8	6,356,889	10
Capital surplus						
3200	Capital surplus	6(19)	3,898,998	5	3,281,465	5
Retained earnings						
3310	Legal reserve	6(20)	7,006,565	9	6,346,126	10
3320	Special reserve		426,354	-	426,354	1
3350	Unappropriated retained earnings		19,535,057	24	19,400,238	31
Other equity						
3400	Other equity interest		248,947	-	122,402	-
31XX	<b>Total equity attributable to owners of the parent</b>		<u>37,472,810</u>	<u>46</u>	<u>35,933,474</u>	<u>57</u>
36XX	<b>Non-controlling interests</b>		<u>461,351</u>	<u>-</u>	<u>11,446</u>	<u>-</u>
3XXX	<b>Total equity</b>		<u>37,934,161</u>	<u>46</u>	<u>35,944,920</u>	<u>57</u>
3X2X	<b>Total liabilities and equity</b>		<u>\$ 82,150,420</u>	<u>100</u>	<u>\$ 63,571,849</u>	<u>100</u>

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2023		2022		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(21)	\$ 136,773,409	100	\$ 107,263,644	100
5000	Operating costs	6(5)(26)(27)	( 120,197,968)	( 88)	( 90,647,566)	( 84)
5900	Gross profit		<u>16,575,441</u>	<u>12</u>	<u>16,616,078</u>	<u>16</u>
	Operating expenses	6(26)(27)				
6100	Selling expenses		( 5,874,500)	( 4)	( 6,476,937)	( 6)
6200	General and administrative expenses		( 2,970,764)	( 2)	( 1,857,835)	( 2)
6300	Research and development expenses		( 2,747,327)	( 2)	( 2,226,275)	( 2)
6450	Expected credit loss	6(26) and 12(2)	( 87,675)	-	( 209,817)	-
6000	Total operating expenses		( <u>11,680,266</u> )	( <u>8</u> )	( <u>10,770,864</u> )	( <u>10</u> )
6900	Operating profit		<u>4,895,175</u>	<u>4</u>	<u>5,845,214</u>	<u>6</u>
	Non-operating revenue and expenses					
7100	Interest income	6(22)	422,575	-	120,456	-
7010	Other income	6(23)	814,781	1	1,145,659	1
7020	Other gains and losses	6(24)	62,781	-	1,338,807	1
7050	Finance costs	6(25)	( 84,097)	-	( 5,722)	-
7060	Share of (loss) profit of associates and joint ventures accounted for using the equity method	6(7)	( <u>6,594</u> )	-	<u>1,327</u>	-
7000	Total non-operating revenue and expenses		<u>1,209,446</u>	<u>1</u>	<u>2,600,527</u>	<u>2</u>
7900	<b>Profit before income tax</b>		6,104,621	5	8,445,741	8
7950	Income tax expense	6(28)	( <u>1,323,536</u> )	( <u>1</u> )	( <u>1,910,892</u> )	( <u>2</u> )
8200	<b>Profit for the year</b>		<u>\$ 4,781,085</u>	<u>4</u>	<u>\$ 6,534,849</u>	<u>6</u>

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	Year ended December 31				
		2023		2022		
		AMOUNT	%	AMOUNT	%	
<b>Other comprehensive income-net</b>						
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>						
8311	Remeasurements of defined benefit plans	6(16)	(\$ 8,063)	-	\$ 82,340	-
8316	Unrealised gain (loss) on valuation of investment in equity instruments measured at fair value through other comprehensive income	6(6)	268,615	-	( 881,281)	( 1)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(28)	1,613	-	( 16,468)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		262,165	-	( 815,409)	( 1)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>						
8361	Exchange differences arising from translation of foreign operations		( 142,070)	-	274,437	1
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		( 142,070)	-	274,437	1
8300	<b>Other comprehensive income (loss), net</b>		\$ 120,095	-	( \$ 540,972)	-
8500	<b>Total comprehensive income for the year</b>		\$ 4,901,180	4	\$ 5,993,877	6
Profit (loss), attributable to:						
8610	Owners of the parent		\$ 4,742,979	4	\$ 6,538,521	6
8620	Non-controlling interest		38,106	-	( 3,672)	-
	Total		\$ 4,781,085	4	\$ 6,534,849	6
Comprehensive income (loss) attributable to:						
8710	Owners of the parent		\$ 4,863,074	4	\$ 5,997,547	6
8720	Non-controlling interest		38,106	-	( 3,670)	-
	Total		\$ 4,901,180	4	\$ 5,993,877	6
9750	Basic earnings per share	6(29)	\$ 7.46		\$ 10.29	
9850	Diluted earnings per share	6(29)	\$ 7.40		\$ 10.12	

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent												
Notes	Retained earnings					Other equity interest			Treasury shares	Total	Non-controlling interests	Total equity
	Capital stock- Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gain or loss on valuation of financial assets at fair value through other comprehensive income					
<b>Year 2022</b>												
Balance at January 1, 2022	\$ 6,356,889	\$ 3,279,731	\$ 5,011,247	\$ 426,354	\$ 21,750,531	(\$ 743,466)	\$ 1,472,714	(\$ 66,016)	\$ 37,487,984	\$ 15,116	\$ 37,503,100	
Profit (loss) for the year	-	-	-	-	6,538,521	-	-	-	6,538,521	( 3,672 )	6,534,849	
Other comprehensive income (loss) for the year	-	-	-	-	65,872	274,435	( 881,281 )	-	( 540,974 )	2	( 540,972 )	
Total comprehensive income (loss)	-	-	-	-	6,604,393	274,435	( 881,281 )	-	5,997,547	( 3,670 )	5,993,877	
Appropriations of 2021 earnings: 6(20)												
Legal reserve	-	-	1,334,879	-	( 1,334,879 )	-	-	-	-	-	-	
Cash dividends	-	-	-	-	( 7,619,807 )	-	-	-	( 7,619,807 )	-	( 7,619,807 )	
Changes in equity of associates accounted for using equity method 6(7)	-	1,199	-	-	-	-	-	-	1,199	-	1,199	
Share-based payment transactions 6(17)	-	-	-	-	-	-	-	66,016	66,016	-	66,016	
Past due expired dividends	-	535	-	-	-	-	-	-	535	-	535	
Balance at December 31, 2022	<u>\$ 6,356,889</u>	<u>\$ 3,281,465</u>	<u>\$ 6,346,126</u>	<u>\$ 426,354</u>	<u>\$ 19,400,238</u>	<u>(\$ 469,031)</u>	<u>\$ 591,433</u>	<u>\$ -</u>	<u>\$ 35,933,474</u>	<u>\$ 11,446</u>	<u>\$ 35,944,920</u>	
<b>Year 2023</b>												
Balance at January 1, 2023	\$ 6,356,889	\$ 3,281,465	\$ 6,346,126	\$ 426,354	\$ 19,400,238	(\$ 469,031)	\$ 591,433	\$ -	\$ 35,933,474	\$ 11,446	\$ 35,944,920	
Profit for the year	-	-	-	-	4,742,979	-	-	-	4,742,979	38,106	4,781,085	
Other comprehensive (loss) income for the year	-	-	-	-	( 6,450 )	( 142,070 )	268,615	-	120,095	-	120,095	
Total comprehensive income (loss)	-	-	-	-	4,736,529	( 142,070 )	268,615	-	4,863,074	38,106	4,901,180	
Appropriations of 2022 earnings: 6(20)												
Legal reserve	-	-	660,439	-	( 660,439 )	-	-	-	-	-	-	
Cash dividends	-	-	-	-	( 3,941,271 )	-	-	-	( 3,941,271 )	-	( 3,941,271 )	
Change in equity of associates accounted for using equity method 6(7)	-	( 392 )	-	-	-	-	-	-	( 392 )	-	( 392 )	
Changes in ownership interests in subsidiaries 6(30)	-	167,801	-	-	-	-	-	-	167,801	411,799	579,600	
Due to recognition of equity component of convertible bonds (preference share) issued 6(15)	-	449,693	-	-	-	-	-	-	449,693	-	449,693	
Past due expired dividends	-	431	-	-	-	-	-	-	431	-	431	
Balance at December 31, 2023	<u>\$ 6,356,889</u>	<u>\$ 3,898,998</u>	<u>\$ 7,006,565</u>	<u>\$ 426,354</u>	<u>\$ 19,535,057</u>	<u>(\$ 611,101)</u>	<u>\$ 860,048</u>	<u>\$ -</u>	<u>\$ 37,472,810</u>	<u>\$ 461,351</u>	<u>\$ 37,934,161</u>	

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31,	
		2023	2022
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 6,104,621	\$ 8,445,741
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(26)	660,033	640,380
Depreciation charge on investment property	6(11)	4,635	4,867
Amortization	6(26)	124,419	87,775
Gain from lease modification	6(9)(24)	( 80 )	( 99 )
Expected credit loss	6(26) and 12(2)	87,675	209,817
Gain on reversal of legal claims provision	6(14)	-	( 44,407 )
Gain on valuation of financial assets at fair value through profit or loss	6(24)	( 16,800 )	( 7,107 )
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(7)	6,594	( 1,327 )
Loss on disposal of property, plant and equipment	6(24)	6,350	6,651
Loss on disposal of intangible assets	6(24)	-	42
Interest income	6(22)	( 422,575 )	( 120,456 )
Interest expense	6(25)	84,097	5,722
Dividends income	6(23)	( 58,479 )	( 68,871 )
Share-based payments	6(17)	387,840	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		17,985	929,608
Notes receivable		34	1,735
Accounts receivable		( 1,975,962 )	( 3,507,332 )
Other receivables		( 498,796 )	( 36,046 )
Inventories		( 7,887,109 )	4,812,485
Prepayments		( 1,051,108 )	( 97,549 )
Other current assets		( 4,255 )	22,576
Changes in operating liabilities			
Contract liabilities		1,567,821	1,590,811
Notes payable		1,177	( 11,304 )
Accounts payable		6,713,163	( 1,901,784 )
Other payables		( 312,990 )	( 2,566,553 )
Provisions for liabilities		8,104	93,072
Other current liabilities		207,203	( 37,847 )
Other non-current liabilities		( 50,715 )	( 72,310 )
Cash inflow generated from operations		3,702,882	8,378,290
Interest received		417,314	120,278
Dividend received		63,000	68,871
Interest paid		( 5,125 )	( 5,722 )
Income tax paid		( 1,913,214 )	( 2,746,588 )
Net cash flows from operating activities		<u>2,264,857</u>	<u>5,815,129</u>

(Continued)

**GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31,	
		2023	2022
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Acquisition of financial assets at amortised cost		(\$ 1,809,386 )	(\$ 302,291 )
Proceeds from disposal of financial assets at amortised cost		1,791,294	809,560
Acquisition of investments accounted for under equity method	6(7)	-	( 12,500 )
Acquisition of property, plant and equipment	6(31)	( 416,736 )	( 1,121,924 )
Proceeds from disposal of property, plant and equipment		7,499	28,284
Acquisition of intangible assets		( 165,426 )	( 164,881 )
Increase in refundable deposits		( 26,957 )	( 9,981 )
Decrease in refundable deposits		28,532	10,400
Increase in other non-current assets		( 83,804 )	( 151,745 )
Net cash flows used in investing activities		<u>( 674,984 )</u>	<u>( 915,078 )</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Proceeds from issuing bonds	6(32)	9,291,186	-
Repayments of long-term borrowings	6(32)	-	( 200,000 )
Increase in guarantee deposits received	6(32)	9,610	90,252
Decrease in guarantee deposits received	6(32)	( 1,466 )	( 1,470 )
Payments on lease liabilities	6(32)	( 94,352 )	( 111,474 )
Cash dividends	6(20)	( 3,941,271 )	( 7,619,807 )
Exercise of employee share options	6(30)	191,760	-
Treasury shares sold to employees		-	66,016
Past due expired unpaid dividends for shareholders		431	535
Net cash flows from (used in) financing activities		<u>5,455,898</u>	<u>( 7,775,948 )</u>
Effects of change in exchange rates on foreign currency holdings		( 145,206 )	212,934
Net increase (decrease) in cash and cash equivalents		6,900,565	( 2,662,963 )
Cash and cash equivalents at beginning of year		<u>16,265,510</u>	<u>18,928,473</u>
Cash and cash equivalents at end of year		<u>\$ 23,166,075</u>	<u>\$ 16,265,510</u>

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

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

### ***Opinion***

We have audited the accompanying parent company only balance sheets of Giga-Byte Technology Co., Ltd. as at December 31, 2023 and 2022, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2023 and 2022, 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 of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants 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.

### ***Emphasis of matter paragraph- Reorganization***

As mentioned in Note 4(29) and 6(27) of the parent company only financial statements, on January 1, 2023, Giga-Byte Technology Co., Ltd. spun off the operations of the Networking Communication business, and transferred shares of GIGAIPC CO., LTD to Giga Computing Technology Co., Ltd. The spin-off is accounted for using the book value method since the transaction pertains to a reorganization. In accordance with the IFRS Q&A 'Questions on Retrospective Restatement of Comparative Financial Statements under Capital Reorganization' issued by Accounting Research and Development Foundation of the R.O.C. (ARDF) on January 30, 2019, Giga-Byte Technology Co., Ltd. does not retrospectively restate the comparative period of the parent company only financial statements ended December 31, 2022.



## ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2023 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2023 parent company only financial statements are stated as follows:

### **Occurrence of revenue from significant new counterparty**

#### Description

Please refer to Note 4(28) for the accounting policies on revenue recognition and Note 6(18) for details of the operating revenue.

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

#### How our audit addressed the matter

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

1. Interviewed with management and obtained an understanding of the revenue recognition policy, and the consistency of the policy application during the financial reporting periods.
2. Obtained an understanding and tested credit check procedures for significant new counterparty. Verified that the transaction with significant new counterparty has been properly approved and agreed with supporting documentation, which include searching transaction counterparty's related information.
3. Obtained an understanding and tested the selling price and credit term of significant new counterparty.
4. Interviewed with management and obtained an understanding for the reason of accounts receivable overdue from significant new counterparty in order to evaluate the reasonableness.
5. Sampled and tested detailed revenue schedule of significant new counterparty and verified the original supporting documentation.
6. Sent accounts receivable confirmation letter to significant new counterparty. Investigated the reason and tested reconciling items made by the Company if the result in confirmation reply did not correspond to records, or tested collections after the balance sheet date if no confirmation reply was received.

## **Assessment of allowance for valuation of inventory loss**

### Description

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

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

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

### How our audit addressed the matter

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

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

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

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

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

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

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

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

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

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

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

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Hsiao, Chun-Yuan  
For and on behalf of PricewaterhouseCoopers, Taiwan  
March 14, 2024

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Lin, Se-Kai

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The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2023		December 31, 2022		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 14,343,246	19	\$ 11,021,033	17
1110	Financial assets at fair value through profit or loss - current	6(2)	92,260	-	272,783	1
1150	Notes receivable, net	6(3)	2,029	-	2,785	-
1170	Accounts receivable, net	6(3)	7,028,151	9	5,981,499	9
1180	Accounts receivable-related parties, net	7	12,845,814	17	15,168,316	23
1200	Other receivables	7	7,136,061	10	148,216	-
130X	Inventories, net	6(4)	12,550,452	17	15,939,386	24
1410	Prepayments		558,865	1	279,739	1
1470	Other current assets		259,689	-	258,457	-
11XX	<b>Total current assets</b>		<u>54,816,567</u>	<u>73</u>	<u>49,072,214</u>	<u>75</u>
<b>Non-current assets</b>						
1535	Financial assets at amortized cost-non-current	6(5) and 8	61,668	-	161,900	-
1550	Investments accounted for using equity method	6(6) and 7	16,280,734	22	12,222,431	19
1600	Property, plant and equipment, net	6(7)	2,665,997	4	2,802,994	5
1755	Right-of-use assets	6(8)	68,592	-	35,896	-
1780	Intangible assets		143,981	-	127,405	-
1840	Deferred income tax assets	6(25)	803,617	1	806,074	1
1900	Other non-current assets		74,342	-	63,276	-
15XX	<b>Total non-current assets</b>		<u>20,098,931</u>	<u>27</u>	<u>16,219,976</u>	<u>25</u>
1XXX	<b>Total assets</b>		<u>\$ 74,915,498</u>	<u>100</u>	<u>\$ 65,292,190</u>	<u>100</u>

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2023		December 31, 2022		
		AMOUNT	%	AMOUNT	%	
<b>Current liabilities</b>						
2130	Contract liabilities - current	6(18)	\$ 357,023	1	\$ 1,040,938	2
2150	Notes payable		9,340	-	11,441	-
2170	Accounts payable		14,384,920	19	13,656,856	21
2180	Accounts payable-related parties	7	2,926,105	4	5,338,606	8
2200	Other payables	6(10) and 7	8,600,176	11	6,191,706	10
2230	Current income tax liabilities		588,144	1	1,528,610	2
2250	Provisions for liabilities - current	6(11)	741,833	1	818,265	1
2280	Lease liabilities-current		38,505	-	25,445	-
2300	Other current liabilities		336,133	-	155,465	-
21XX	<b>Total current liabilities</b>		<u>27,982,179</u>	<u>37</u>	<u>28,767,332</u>	<u>44</u>
<b>Non-current liabilities</b>						
2530	Bonds payable	6(12)	8,920,465	12	-	-
2570	Deferred income tax liabilities	6(25)	-	-	5,890	-
2580	Lease liabilities-non-current		30,554	-	10,859	-
2600	Other non-current liabilities	6(6)(13)	509,490	1	574,635	1
25XX	<b>Total non-current liabilities</b>		<u>9,460,509</u>	<u>13</u>	<u>591,384</u>	<u>1</u>
2XXX	<b>Total liabilities</b>		<u>37,442,688</u>	<u>50</u>	<u>29,358,716</u>	<u>45</u>
<b>Capital stock</b>						
3110	Common stock	6(15)	6,356,889	9	6,356,889	10
<b>Capital surplus</b>						
3200	Capital surplus	6(16)	3,898,998	5	3,281,465	5
<b>Retained earnings</b>						
3310	Legal reserve	6(17)	7,006,565	9	6,346,126	10
3320	Special reserve		426,354	1	426,354	-
3350	Unappropriated retained earnings		19,535,057	26	19,400,238	30
<b>Other equity</b>						
3400	Other equity		248,947	-	122,402	-
3XXX	<b>Total equity</b>		<u>37,472,810</u>	<u>50</u>	<u>35,933,474</u>	<u>55</u>
3X2X	<b>Total liabilities and equity</b>		<u>\$ 74,915,498</u>	<u>100</u>	<u>\$ 65,292,190</u>	<u>100</u>

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

GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

Items	Notes	2023		2022	
		AMOUNT	%	AMOUNT	%
4000 <b>Operating revenue</b>	6(18) and 7	\$ 90,149,617	100	\$ 100,712,224	100
5000 <b>Operating costs</b>	6(4)(23) (24) and 7	( 83,070,339)	( 92)	( 89,011,001)	( 88)
5900 <b>Gross profit</b>		<u>7,079,278</u>	<u>8</u>	<u>11,701,223</u>	<u>12</u>
<b>Operating expenses</b>	6(23) (24) and 7				
6100 Selling expenses		( 2,966,345)	( 3)	( 4,304,861)	( 5)
6200 General and administrative expenses		( 1,494,070)	( 2)	( 933,725)	( 1)
6300 Research and development expenses		( 1,317,146)	( 1)	( 2,169,723)	( 2)
6450 Expected credit impairment gain (loss)	6(23) and 12(2)	61,204	-	( 63,015)	-
6000 <b>Total operating expenses</b>		<u>( 5,716,357)</u>	<u>( 6)</u>	<u>( 7,471,324)</u>	<u>( 8)</u>
6900 <b>Operating profit</b>		<u>1,362,921</u>	<u>2</u>	<u>4,229,899</u>	<u>4</u>
<b>Non-operating income and expenses</b>					
7100 Interest revenue	6(19)	244,116	-	57,045	-
7010 Other income	6(20)	791,524	1	901,621	1
7020 Other gains and losses	6(21)	101,795	-	1,505,727	2
7050 Finance costs	6(22)	( 80,139)	-	( 2,290)	-
7070 Share of profit of subsidiaries, associates and joint ventures accounted for under the equity method	6(6)	<u>2,831,992</u>	<u>3</u>	<u>1,315,525</u>	<u>1</u>
7000 <b>Total non-operating income and expenses</b>		<u>3,889,288</u>	<u>4</u>	<u>3,777,628</u>	<u>4</u>
7900 <b>Profit before income tax</b>		5,252,209	6	8,007,527	8
7950 Income tax expense	6(25)	( 509,230)	( 1)	( 1,469,006)	( 1)
8200 <b>Profit for the year</b>		<u>\$ 4,742,979</u>	<u>5</u>	<u>\$ 6,538,521</u>	<u>7</u>
<b>Other comprehensive income (loss), net</b>					
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>					
8311 Remeasurements of defined benefit plans	6(13)	(\$ 8,063)	-	\$ 82,340	-
8330 Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		268,615	-	( 881,281)	( 1)
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(25)	<u>1,613</u>	<u>-</u>	<u>( 16,468)</u>	<u>-</u>
8310 Components of other comprehensive income that will not be reclassified to profit or loss		<u>262,165</u>	<u>-</u>	<u>815,409</u>	<u>( 1)</u>
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>					
8361 Exchange differences arising from translation of foreign operations		( 142,070)	-	274,435	-
8360 Components of other comprehensive (loss) income that will be reclassified to profit or loss		( 142,070)	-	274,435	-
8300 <b>Other comprehensive income (loss) for the year, net</b>		<u>\$ 120,095</u>	<u>-</u>	<u>(\$ 540,974)</u>	<u>( 1)</u>
8500 <b>Total comprehensive income for the year</b>		<u>\$ 4,863,074</u>	<u>5</u>	<u>\$ 5,997,547</u>	<u>6</u>
9750 Basic earnings per share	6(26)	\$ 7.46		\$ 10.29	
9850 Diluted earnings per share	6(26)	\$ 7.40		\$ 10.12	

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



GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022

(Expressed in thousands of New Taiwan dollars)

	Notes	Retained earnings					Other equity			Total equity
		Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences arising from translation of foreign operations	Unrealized gain or loss on valuation of financial assets at fair value through other comprehensive income	Treasury shares	
<u>Year 2022</u>										
Balance at January 1, 2022		\$ 6,356,889	\$ 3,279,731	\$ 5,011,247	\$ 426,354	\$ 21,750,531	(\$ 743,466)	\$ 1,472,714	(\$ 66,016 )	\$ 37,487,984
Profit for the year		-	-	-	-	6,538,521	-	-	-	6,538,521
Other comprehensive income (loss)		-	-	-	-	65,872	274,435	( 881,281 )	-	( 540,974)
Total comprehensive income (loss)		-	-	-	-	6,604,393	274,435	( 881,281 )	-	5,997,547
Appropriations of 2021 earnings:	6(17)									
Legal reserve		-	-	1,334,879	-	( 1,334,879)	-	-	-	-
Cash dividends		-	-	-	-	( 7,619,807)	-	-	-	( 7,619,807)
Changes in equity of associates accounted for using equity method		-	1,199	-	-	-	-	-	-	1,199
Share-based payment transactions	6(14)	-	-	-	-	-	-	-	66,016	66,016
Past due expired dividends		-	535	-	-	-	-	-	-	535
Balance at December 31, 2022		\$ 6,356,889	\$ 3,281,465	\$ 6,346,126	\$ 426,354	\$ 19,400,238	(\$ 469,031)	\$ 591,433	\$ -	\$ 35,933,474
<u>Year 2023</u>										
Balance at January 1, 2023		\$ 6,356,889	\$ 3,281,465	\$ 6,346,126	\$ 426,354	\$ 19,400,238	(\$ 469,031)	\$ 591,433	\$ -	\$ 35,933,474
Profit for the year		-	-	-	-	4,742,979	-	-	-	4,742,979
Other comprehensive (loss) income		-	-	-	-	( 6,450)	( 142,070)	268,615	-	120,095
Total comprehensive income (loss)		-	-	-	-	4,736,529	( 142,070)	268,615	-	4,863,074
Appropriations of 2022 earnings:	6(17)									
Legal reserve		-	-	660,439	-	( 660,439)	-	-	-	-
Cash dividends		-	-	-	-	( 3,941,271)	-	-	-	( 3,941,271)
Changes in equity of associates accounted for using equity method		-	( 392)	-	-	-	-	-	-	( 392)
Changes in ownership interests in subsidiaries	6(6)	-	167,801	-	-	-	-	-	-	167,801
Due to recognition of equity component of convertible bonds (preference share) issued	6(12)	-	449,693	-	-	-	-	-	-	449,693
Past due expired dividends		-	431	-	-	-	-	-	-	431
Balance at December 31, 2023		\$ 6,356,889	\$ 3,898,998	\$ 7,006,565	\$ 426,354	\$ 19,535,057	(\$ 611,101 )	\$ 860,048	\$ -	\$ 37,472,810

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

GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31,	
		2023	2022
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before income tax		\$ 5,252,209	\$ 8,007,527
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(23)	304,899	329,187
Amortization	6(23)	110,633	85,438
Gain from lease modification	6(8)(21)	( 80 )	( 61 )
Expected credit impairment (gain) loss	6(23)and12(2)	( 61,204 )	63,015
Net gain on financial assets at fair value through profit or loss	6(21)	( 22,578 )	( 10,356 )
Share of profit of subsidiaries and associates accounted for using the equity method	6(6)	( 2,831,992 )	( 1,315,525 )
Loss (gain) on disposal of property, plant and equipment	6(21)	26	( 8,651 )
Interest income	6(19)	( 244,116 )	( 57,045 )
Interest expense	6(22)	80,139	2,290
Employee compensation		147,743	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		203,101	869,331
Notes receivable		756	( 60 )
Accounts receivable		1,337,054	( 2,130,271 )
Other receivables		( 6,980,107 )	241,326
Inventories		3,171,146	4,005,493
Prepayments		( 279,126 )	200,225
Other current assets		( 1,232 )	12,195
Changes in operating liabilities			
Contract liabilities		13,449	( 10,091 )
Notes payable		( 2,101 )	( 7,525 )
Accounts payable		( 1,171,340 )	( 763,386 )
Other payables		2,791,687	( 2,984,721 )
Provisions for liabilities		( 24,472 )	93,072
Other current liabilities		234,308	( 44,170 )
Other non-current liabilities		( 59,445 )	( 50,611 )
Cash generated from operations		1,969,357	6,526,626
Interest received		238,855	56,867
Dividends received		38,002	183,482
Interest paid		( 1,167 )	( 2,290 )
Income tax paid		( 1,451,516 )	( 2,288,072 )
Net cash generated from operating activities		<u>793,531</u>	<u>4,476,613</u>

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in thousands of New Taiwan dollars)

	<u>Notes</u>	<u>Year ended December 31,</u>	
		<u>2023</u>	<u>2022</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Acquisition of financial assets at amortized cost		(\$ 1,112,104)	(\$ 14,313)
Proceeds from disposal of financial assets at amortised cost		1,212,336	623,007
Acquisition of investments accounted for using equity method	6(6) and 7	( 536,000)	( 1,000)
Proceeds from disposal of investments accounted for using equity method	6(6)	-	80,000
Acquisition of property, plant and equipment	6(28)	( 183,423)	( 384,671)
Proceeds from disposal of property, plant and equipment		2,159	14,631
Acquisition of intangible assets		( 138,810)	( 185,296)
Increase in guarantee deposit paid		( 16,015)	( 2,063)
Decrease in guarantee deposit paid		6,619	4,492
Organizational restructuring-Cash reduction due to spin-off	6(27)	( 1,990,657)	-
Increase in other non-current assets		( 34,690)	( 20,417)
Net cash flows (used in) from investing activities		( 2,790,585)	114,370
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Proceeds from issuing bonds	6(29)	9,291,186	-
Repayments of long-term borrowings	6(29)	-	( 200,000)
Increase in guarantee deposits received	6(29)	8,785	89,598
Decrease in guarantee deposits received	6(29)	( 972)	( 539)
Repayments of principal portion of lease liabilities	6(29)	( 38,892)	( 51,188)
Cash dividends paid	6(17)	( 3,941,271)	( 7,619,807)
Treasury shares sold to employees		-	66,016
Past due expired unpaid dividends for shareholders		431	535
Net cash provided by (used in) financing activities		5,319,267	( 7,715,385)
Net increase (decrease) in cash and cash equivalents		3,322,213	( 3,124,402)
Cash and cash equivalents at beginning of year		11,021,033	14,145,435
Cash and cash equivalents at end of year		\$ 14,343,246	\$ 11,021,033

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

## Appendix 4

GIGABYTE™		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Financial Derivatives Transactions Operating Procedures			Ref. No.	—
Establishing date	2019.06.12	Version	9	Page	6-1
Established by (unit/staff)	Operation Center, Financial and Accounting HQ			Doc. Level	General

### Chapter I General

1. In order to strengthen the establishment of a risk management system for financial derivatives transactions, the processing procedure is hereby established in accordance with the relevant provisions of Article 36-1 of the Securities and Exchanges Act and the competent authorities.
2. The public announcement and filing referred to in this procedure means that the information reporting website designated by the Financial Supervisory Commission.

### Chapter II Handling Process

#### 3. Trading Principles and guidelines:

##### 3-1. Transaction Type:

3-1-1(A) Derivative Products in this procedure refer to financial goods or contracts that have the following three characteristics at the same time.

- (1) Changes in the value of a contract reflect changes in specific variables, such as interest rates, exchange rates, securities prices, commodity prices, credit ratings, price indices, rate indices, or other variables.
- (2) In contrast to other types of contracts that have a similar reaction to changes in market conditions, only the original net investment of a smaller amount is required or the original net investor is not required.
- (3) Delivery on future Dates.

Examples of derivative futures, forward contracts, swap and option contracts.

3-1-1(B) Embedded Derivatives: Contained in the mixed product of the derivative products referred to as embedded derivative products. It may be part of a mixed product, which includes derivatives and main contracts, resulting in a cash flow similar to that of an independent derivative products. Embedded derivative product contract of part or all of its primary cash flow, will vary with the particular interest rates, exchange rates, stock prices, product prices, credit rating, price index, the rate of change in the indices or other variables adjusted.

3-1-2 The forward contract referred to in this procedure does not include insurance contract, performance contract, after-sales service guarantee contract, long-term lease contract and long-term import (sale) goods contract.

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- 3-1-3 Derivatives can be classified into two categories: hedging and trading. The hedging derivatives include fair value hedging, cash flow hedging and foreign net investment hedging. Those who do not conform to the risk-aversion items in the bulletin shall be deemed to be for the purpose of trading.
- 3-1-4 The company was engaged in the trading of derivative products range: only for hedging commodities and the main contract for the preservation of the embedded derivative financial products.
- 3-1-5 The Company, through a variety of financial products are engaged in foreign exchange operations, considered to avoid exchange risks that may arise on the operation. The Company shall not engage in speculative financial operations outside of this industry.
- 3-2 Management and hedging strategies:  
The company engaged in the transaction of derivative products, should be to avoid risks for the purpose of trading commodities should choose to avoid risks arising from the company's main business. Trading partners should choose the usual banking business with the company as much as possible to avoid credit risk.
- 3-3 Division of responsibilities:
  - 3-3-1 Financial department: In accordance with the provisions of this procedure, who is responsible for the implementation of transactions should always collect market information, familiar with the relevant laws and operational skills, in order to provide sufficient timely information to the management.
  - 3-3-2 The Chief Financial Officer is responsible for the confirmation of transactions and the Chief Operating Officer is responsible for the approval of transactions.
  - 3-3-3 Finance Department: Responsible for the delivery of transactions and login details.
- 3-4 Performance evaluation:
  - 3-4-1 Set profit and loss targets and review them regularly according to the size of the position they hold.
  - 3-4-2 The Finance Department shall assess and review operational performance on a weekly basis at market prices, regularly assess the net profit and loss of the month on a monthly basis, and review the operational strategies for improving risk aversion.

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### 3-5 Transaction Quota and Loss Limit Amount:

Item	To hedge purposes	For trading purposes
Hedging transactions: Total amount of risk contract (referring to total amount of obligation-end contract) total amount of non-hedging transaction contract	USD 80 Million	USD 80 Million
All contract loss limit	----	1% of the total contract amount
Maximum amount of individual contract losses	----	1% of the amount of individual contracts
Scope of trading restrictions	Forward foreign exchange contracts, interest rate, exchange rate exchange.	Repurchase bonds linked risk-free interest rates, deposit structure and other main contract for the preservation of embedded derivative financial products.

3-5-1 Hedging transactions should be assessed periodically at least once every two weeks, non-hedging transactions should be assessed periodically at least once a week and reported to the Chief Operating Officer. In case of abnormal market valuation, they should report to the Board of Directors and take necessary countermeasures.

#### 4. Risk management measures:

##### 4-1 Credit Risk Management:

4-1-1 The trading partners is limited to the company's banking business.

4-1-2 After the transaction, the login person should log in to the Limit control form and immediately reconcile with the bank on the trading day.

##### 4-2 Market Risk Management:

4-2-1 The login person shall check at any time whether the total amount of the transaction meets the prescribed limits of this procedure.

4-2-2 Weekly market valuation is conducted by trading units in the financial sector, and attention is paid to the possible profit and loss effects of future market price fluctuations on the positions held.

##### 4-3 Liquidity Risk Management:

Traders should comply with the terms of the authorization and pay attention to the company's cash flow to ensure that there is sufficient cash payment at the time of delivery.

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4-4 Operational Risk Management:

- 4-4-1 Traders and confirmation and delivery personnel shall not concurrently serve with each other.
- 4-4-2 Should immediately grasp market information.
- 4-4-3 Transactions shall be confirmed one by one according to the contents of the transaction slip.
- 4-4-4 The transaction form shall be filled in immediately after the transaction and shall be checked and signed by the supervisor.
- 4-4-5 The amount of the transaction shall be in accordance with the amount of authorization provided in this procedure.
- 4-4-6 Execute transaction confirmation according to transaction order.
- 4-4-7 Each operation shall be authorized and supervised by the superior supervisor.
- 4-4-8 Each transaction shall be submitted to the latest Board of Directors in accordance with the provisions of the “Company's Procedure for Transaction of Derivative Goods”.

4-5 Legal Risk Management:

Documents signed with the bank shall be communicated with the legal personnel before it is signed.

5. Internal Audit system:

Internal auditors shall regularly understand the appropriateness of internal control, check monthly the compliance of trading units with this procedure, and analyze the transaction cycle for audit reports. If significant irregularities are found, they shall notify the members of Audit Committee in writing.

6. Board of Supervision and Management:

- 6-1 The board of directors appoints senior managers to monitor and control the risks of derivatives trading at all times.
- 6-2 The Finance Department shall, at the end of each month, summarize the contents and parts of derivative products transactions and assess whether the performance is in accordance with the established business strategy and the risks assumed are within the scope of the company's tolerance, and report to the Board of Directors.

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- 6-3 The adequacy of the risk management measures currently in use shall be assessed periodically and the procedures for dealing with derivative commodities as prescribed by this Procedure and the Company shall be followed.
- 6-4 Transactions and profit and loss situations shall be monitored and, if unusual circumstances are found, the necessary measures shall be taken and immediately reported to the Board of Directors (if the company has set up independent directors, shall have independent directors to attend the records and express opinions).

7. The Company shall establish a record book, which shall be detailed in the categories, amounts, date of approval of the board of directors of derivative commodities and matters that shall be carefully evaluated in accordance with the preceding Articles 3-5-1, 6-2 and 6-3.

8. Operating Procedures:

8-1 Authorization Amount and Permissions:

The company in accordance with the growth of the company's turnover and changes in the risk site, set the level of authorization, the relevant authorization amount and authority, in accordance with the company's approval authority provisions.

Chapter III Disclosure of information

9. Announcement reporting procedures:

9-1 The company shall, on a monthly basis, enter the designated information Declaration website by 10th in accordance with the format prescribed by the Financial Supervisory Commission in the event that the company and its subsidiaries not part of the domestic public offering company are engaged in derivative commodity transactions as at the end of last month.

9-2 When engaging in the loss of a derivative commodity transaction up to the maximum amount of all or individual contract losses set out in this processing procedure, the relevant data shall be entered into the website designated by the Financial Supervisory and Regulatory Commission for notice and declaration within 2nd from the date of the occurrence of the facts.



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#### Chapter IV Supplementary Provisions

##### 10. Accounting Processing:

The company is engaged in derivative commodity transactions, in accordance with the international Financial Reporting standards and the relevant authorities of the letter order to deal with the provisions. And disclose information about trading in derivative commodities in regular financial reports.

##### 11. Other matters:

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

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

When trading financial derivatives, it shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution.

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

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

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

## Appendix 5

<b>GIGABYTE™</b>		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Rules of Procedure for Meetings of Shareholders			Ref. No.	GF31 –
Establishing date	2022.06.14	Version	11.0	Page	11 – 1
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1. To establish a strong governance system and optimize supervisory functions of the meeting of shareholders and to strengthen management functions, the Company establishes these Rules in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
2. The rules of procedures for the meetings of shareholders of the Company shall comply with these Rules, unless otherwise specified in other laws and regulations.
3. Unless otherwise specified in other laws and regulations, meetings of shareholders of the Company shall be convened by the Board of Directors.  
 The change of the convening method of the shareholders' meeting of the Company shall be decided by the board meeting and shall be made before the notice of the shareholders' meeting is sent at the latest.  
 This Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If the paid-in capital of the Company reaches NT\$10 billion at the end of the most recent fiscal year, or if the total shareholding ratio of foreign capital and mainland capital recorded in the shareholders' register reaches 30% in the most recent fiscal year, the transmission of the abovementioned electronic file shall be completed 30 days before the general shareholders' meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated.  
 On the day of the shareholders' meeting, the Company shall provide shareholders with the proceedings manual and supplementary information of the meeting referred to in the preceding paragraph in the following ways:
  1. When convening a physical shareholders' meeting, they shall be distributed at the venue of the shareholders' meeting.
  2. When holding a video-assisted shareholders' meeting, they shall be distributed at the venue of the shareholders' meeting and transmitted to the video conference platform in electronic files.
  3. When a video shareholders' meeting is held, they shall be transmitted to the video conference platform in electronic files.
 The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

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

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

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

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

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

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

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

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

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After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After the power of attorney is delivered to the Company, if a shareholder wishes to attend the shareholders' meeting by video, he/she shall give a written notice to the Company to cancel the power of attorney two days before the shareholders' meeting. In case of cancellation after the deadline, the voting rights of the agent present shall prevail.

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

- This Company shall specify in its shareholders meeting notices the time during which shareholder, solicitors, and entrusted agents (hereinafter referred to as shareholders) attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

For a video shareholders' meeting, the registration shall be accepted on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting, and the shareholders who complete the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend meetings of shareholders based on attendance cards, sign-in cards, or other certificates of attendance. This

Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If the shareholders' meeting is held by video conference, shareholders who wish to attend by video shall register with the Company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the Company shall upload the

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proceedings manual, annual report and other relevant materials to the video conference platform for the shareholders' meeting at least 30 minutes before the meeting, and continue to disclose them until the end of the meeting.

6-1. When the Company holds a video shareholders' meeting, the following matters shall be specified in the notice of convening the shareholders' meeting:

1. Method for shareholders to participate in video conference and exercise their rights.
2. The handling method of obstacles to the video conference platform or participation by video due to natural disasters, accidents or other force majeure, which shall at least include the following matters:

(1) The time when the meeting needs to be postponed or resumed due to the continuous failure to remove the obstacles before the occurrence, and the date for the continuation or resumption of the meeting.

(2) Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the continuation or resumption of the meeting.

(3) If a video-assisted shareholders' meeting cannot be resumed, the shareholders' meeting shall be continued if the total number of shares attending the shareholders' meeting reaches the quorum of the shareholders' meeting after deducting the number of shares attending the shareholders' meeting by video. The number of shares attending the shareholders' meeting by video shall be included in the total number of shareholders' shares attending the meeting, and the voting on all proposals at the shareholders' meeting shall be deemed to have been abstained.

(4) The handling method in the event that the results of all proposals have been announced but no extempore motion has been made.

3. If the shareholders' meeting is held by video conference, it shall be specified in the meeting notice the appropriate alternative measures provided to shareholders who have difficulties in participating in the shareholders' meeting by video.

7. If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that meetings of shareholders convened by the Board of Directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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If a shareholders meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

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

If the shareholders' meeting is held by video conference, the Company shall keep records of the enrollment, registration, check-in, questioning, voting and vote counting results of the shareholders, and continuously audio and video record the whole process of the video meeting. The information and audio and video recordings referred to in the preceding paragraph shall be properly kept by the Company during its existence, and the audio and video recordings shall be provided to those entrusted to handle video conference affairs for preservation.

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

The chair shall call the meeting to order at the appointed meeting time and announce information such as the number of non-voting rights shares and shares represented by the attending shareholders. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made.

If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. If the shareholders' meeting is held by video conference, the Company shall separately announce the abortion of the current meeting on the video conference platform.

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

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.



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

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the Board of Directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

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

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

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

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

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

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

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

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12. Voting at a shareholders meeting shall be calculated based the number of shares.  
 With respect to resolutions of meetings of shareholders, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.  
 When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.  
 The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.  
 With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.
13. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.  
 When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means (in accordance with the proviso of Article 177-1 of the Company Act regarding companies that shall adopt electronic voting. When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.  
 A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.  
 After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or by video, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.



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

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

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

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

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

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

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

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

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

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If,

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however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

15. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (include statistical weight); and where there is election of directors, disclose the number of votes which they were elected. It shall be retained for the duration of the existence of the Company.

Where shareholders express no objection to the resolution method described above when enquired by the chairman, this shall be noted as “unanimous approval of all attending shareholders when enquired by the chairman”. Where shareholders express an objection, the voting method and the number of passing votes and their proportion shall be specified.

If the shareholders’ meeting is held by video conference, in addition to the items to be recorded in accordance with the preceding paragraph, the minutes shall record the beginning and end time of the shareholders’ meeting, the method of holding the meeting, the name of the chairman and the minute taker, as well as the handling method and circumstances in case of obstacles to the video conference platform or participation by video due to natural disasters, incidents or other force majeure.

If the shareholders’ meeting is held by video conference, the Company shall, in addition to following the provisions of the preceding paragraph, specify in the minutes the alternative measures provided to shareholders who have difficulties in participating in the shareholders’ meeting by video.

16. On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting. If the shareholders’ meeting is held by video conference, the Company shall upload the information above to the video conference platform of shareholders’ meeting at least 30 minutes before the meeting and continue to disclose it until the end of the meeting.

If the shareholders’ meeting is held by video conference, when announcing the start of the meeting, the total number of shareholders’ shares attending the meeting shall be disclosed on the video conference platform. If the total number of shares and voting rights of shareholders attending the meeting are otherwise counted at the meeting, the same shall apply.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Company (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

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17. Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.  
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."  
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.  
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.
18. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.  
If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.  
A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.
19. If the shareholders' meeting is held by video conference, the Company shall immediately disclose the voting results of various proposals and election results on the video conference platform of the shareholders' meeting after the voting is completed, and shall continue to disclose them for at least 15 minutes after the chairman announces the adjournment of the meeting.
20. If the shareholders' meeting is held by video conference, the chairman and the minute taker shall be in the same place in Taiwan, and the chairman shall announce at the meeting the address of that place.
21. If the shareholders' meeting is held by video conference, before the chairman announces the adjournment of the meeting, if the obstacles to the video conference platform or participation by video continue for more than 30 minutes due to natural disasters, incidents or other force majeure, the meeting shall be continued or resumed within five days, and the provisions of Article 182 of the company law shall not apply.  
In the event of a continued or resumed meeting referred to in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the continued or resumed meeting.  
If the meeting should be postponed or resumed in accordance with the provisions of paragraph, for shareholders who have registered to participate in the original shareholders meeting by video and have completed the registration but who have not participated in the continued or resumed meeting, the number of shares attended at the original shareholders meeting, their voting rights exercised and election rights shall be included in the total number of shares, voting rights and election rights of shareholders present at the continued or resumed meeting.

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

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

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

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

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

22. If the shareholders' meeting is held by video conference, it shall provide appropriate alternative measures for shareholders who have difficulties in attending the shareholders' meeting by video.
23. These Rules, and any amendments hereto, shall be implemented after adoption by meetings of shareholders.

## Appendix 6

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### Chapter I General Provisions

- Article 1 This Company is incorporated as a company limited by shares in accordance with the Company Act and other applicable laws of the Republic of China in the name of 技嘉科技股份有限公司 in Chinese or GIGA-BYTE TECHNOLOGY CO., LTD. in English.
- Article 2 This Company shall conduct business in the following areas:
- (1) CC01110 Office Machines Manufacturing
  - (2) I301010 Software Publication
  - (3) F113010 Wholesale of Other Machinery and Equipment
  - (4) CC01080 Electronic Parts and Components Manufacturing
  - (5) CH01040 Toys Manufacturing
  - (6) CC01070 Telecommunication Equipment and Apparatus Manufacturing
  - (7) CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
  - (8) F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
  - (9) F118010 Wholesale of Computer Software
  - (10) F113050 Wholesale of Computing and Business Machinery Equipment
  - (11) F113070 Wholesale of Telecom Instruments
  - (12) F213060 Retail Sale of Telecom Instruments
  - (13) I301030 Digital Information Supply Services
  - (14) ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 The Corporation may provide endorsement and guarantee and act as a guarantor for business purpose in accordance with the rules and regulations of securities competent authorities.
- Article 2-2 The total amount of the Company's re-investments shall not be subject to the restriction of not more than forty percent of the Company's paid-up capital.
- Article 3 This Company headquarters in New Taipei City, Republic of China. With the resolution made by the Board of Directors, the Company may establish branches inside and outside of the territory of the Republic of China.
- Article 4 (Deleted).

### Chapter II Shares

- Article 5 The total authorized capital of the Company is New Taiwan Dollar Nine Point Five Billion (NTD9.5 billion) divided into nine hundred and fifty million (950,000,000) shares with a par value at New Taiwan Dollar Ten (NTD10) each. The Board of Directors is authorized to issue such shares in a series of issuance. A total of 50,000,000 shares among the above total capital stock should be reserved for issuing employee stock options, preferred shares with warrants, or bonds with warrants for exercising warrants.
- Article 6 The Corporation may issue shares without printing share certificate(s), provided that registration is made to centralized securities depository enterprises.

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

Article 8 (Deleted)

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

### **Chapter III Meetings of Shareholders**

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

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

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

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

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

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

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



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

- (1) Amendment of this “Articles of Incorporation”.
- (2) Election and dismissal of directors.
- (3) Granting permission for a director to do anything for himself or on behalf of another person within the scope of business of the Company.
- (4) Entering into, amending, or terminating any contracts for the lease of the Company’s business in whole, or for entrusted business, or for regular joint operations with others.
- (5) Transfer of whole of or any essential part of the Company’s business or assets.
- (6) Acceptance of transfer of whole of the business or assets of others that may bring significant influence to the Company’s operations.
- (7) Other affairs required for the resolution of the meeting of shareholders according to other applicant laws and regulations.

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

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

Article 16-4 The company may repurchase its own shares and transfer them to its employees, issue new shares, issue employee stock options certificates, or issue , all of which may include employees of the company's affiliates who meet certain conditions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Article 23 (Deleted).

Article 23-1 (Deleted).

Article 24 (Deleted).

Article 24-1 (Deleted).

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



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### **Chapter V Managerial Officers**

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

### **Chapter VI Accounting**

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

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

Article 28: Dividend Policy

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

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

Employees receiving the compensations for employees distributed in stock or cash shall include employees of affiliates meeting relevant requirements. The Board of Directors shall determine the definition of affiliates, distribution requirements, and distribution methods.

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

1. Cover the losses of previous years and pay the profit-seeking enterprise annual income tax.
2. Appropriate 10% to the legal reserve (except when the amount of legal reserve has reached the total authorized capital of the Company).
3. Appropriate or revert to special reserves according to the laws and regulations or the rules of competent authorities.

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4. After deducting the amount calculated under Item 1 to Item 3, together with 5% to 80% of the accumulated undistributed surplus of the previous year, the Board shall, at the time of issue of the issuance of new shares, call upon the shareholders' meeting to authorize the Board to delegate to more than two-thirds directors and to attend the resolutions of more than half of the directors in accordance with the provisions of the Company Act, and shall assign dividends and dividends or all or part of the statutory surplus reserve and capital public funds provided for in Paragraph I of Article 241 of the Company Act, for the payment of cash, and report to the shareholders' meeting. The ratio of cash dividends for shareholders shall not be less than 5% of the total shareholder dividend. In addition, cash dividends less than NT\$0.1 per share will only be distributed through stock dividends.

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

### **Chapter VII Supplemental Provisions**

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

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

Article 31 This “Articles of Incorporation” was established on March 24, 1986.

1<sup>st</sup> amendment was made on September 1, 1986.

2<sup>nd</sup> amendment was made on August 30, 1988.

3<sup>rd</sup> amendment was made on March 20, 1989.

4<sup>th</sup> amendment was made on June 3, 1991.

5<sup>th</sup> amendment was made on July 2, 1995.

6<sup>th</sup> amendment was made on May 15, 1996.

7<sup>th</sup> amendment was made on January 27, 1997.

8<sup>th</sup> amendment was made on April 19, 1997.

9<sup>th</sup> amendment was made on March 25, 1998.

10<sup>th</sup> amendment was made on May 4, 2000.

11<sup>th</sup> amendment was made on May 11, 2001.

12<sup>th</sup> amendment was made on May 23, 2002.

13<sup>th</sup> amendment was made on June 17, 2003.

14<sup>th</sup> amendment was made on June 9, 2004.

15<sup>th</sup> amendment was made on June 9, 2005.

16<sup>th</sup> amendment was made on April 12, 2006.

17<sup>th</sup> amendment was made on June 13, 2008.

18<sup>th</sup> amendment was made on June 16, 2009.

19<sup>th</sup> amendment was made on June 17, 2010.

20<sup>th</sup> amendment was made on June 15, 2011.


21<sup>st</sup> amendment was made on June 18, 2012.

22<sup>nd</sup> amendment was made on June 11, 2014.

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- 23<sup>rd</sup> amendment was made on June 17, 2015.
- 24<sup>th</sup> amendment was made on June 15, 2016.
- 25<sup>th</sup> amendment was made on June 11, 2018.
- 26<sup>th</sup> amendment was made on June 12, 2019.
- 27<sup>th</sup> amendment was made on June 14, 2022.
- 28<sup>th</sup> amendment was made on June 9, 2023.

## Appendix 7

		GIGA-BYTE TECHNOLOGY CO., LTD.			
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Article 1 For a just, fair, and open election of directors, this “Rules for Director Election” shall be established in accordance with Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/ TPEX Listed Companies.

Article 2 Unless otherwise specified by other laws and regulations, this “Rules for Director Election” shall apply to the election of directors of this Company.

Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of directors of this Company. The composition of the board of directors shall be determined by considering diversity and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

(1)Basic requirements and value: Gender, age, nationality, and culture.

(2)Professional knowledge and skills: Expertise (e.g. law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Each board member shall have the knowledge, skill, and experience required for performing their duties; the abilities that must be present in the board as a whole are as follows:

(1)The ability to make judgments about operations.

(2)Accounting and financial analysis ability.

(3)Business management ability.

(4)Crisis management ability.

(5)Knowledge of the industry.

(6)An international market perspective.

(7)Leadership ability.

(8)Decision-making ability.

The board of directors of this Company shall consider adjusting its composition based on the results of performance evaluation

The number of directors (including independent directors) for election shall be subject to the articles of incorporation and the vacancies specified by the board. More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

Article 4 The eligibility and election of independent directors of this Company shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and Article 24 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

When the number of independent directors is lower than the requirement in Article 14-2 Paragraph 1 of the Securities and Exchange Act, an independent director by-election shall be held at the next shareholders meeting. When all independent directors have been dismissed, the Company shall convene a special shareholders meeting to hold a by-election within 60 days from the date on which the situation arose.

Article 5 The nomination scheme as specified in Article 192-1 of the Company Act shall apply to the director elections of this Company and be specified in the articles of incorporation. Shareholders shall select directors from the list of candidates.

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This Company shall announce the time for nomination of candidates, the number of vacancies, the acceptance locations, and other requirements prior to the date of suspension of stock transfer before the meeting of shareholders, provided that the nomination period shall at least be ten (10) days.

The board of directors and shareholders holding more than one percent (1%) of the total amount of issued shares of this Company are eligible to nominate in writing candidates for the next director election for the board's reference. The number of candidates shall not exceed the vacancies offered by the board. This shall also apply to candidates nominated by the board.

When nominating candidates for the director election as described above, the board shall also provide the education background, experience, and the number of shares held of candidates, and the name of government or corporation they represent, and their compliance with independence for the reference of shareholders.

Article 6 The Company shall adopt a cumulative voting method for the election of directors. Each share has the same voting rights equal to the number of directors to be elected, and a shareholder may cast all his/her voting rights to one candidate or among several candidates (not more than the total number of candidates in the same election).

Article 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8 Shareholders of this Company shall elect persons with disposing capacity as board members of this Company. These persons may not necessarily be a shareholder of this Company. Where they are shareholders of this Company, they shall be natural person with disposing capacity. The number of directors shall be as specified in the articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10 A ballot is invalid under any of the following circumstances:  
(1)The ballot was not prepared by a person with the right to convene.  
(2)A blank ballot is placed in the ballot box.  
(3)The writing is unclear and indecipherable or has been altered.  
(4)The candidate whose name is entered in the ballot does not conform to the director candidate list.  
(5)Other words or marks are entered in addition to the number of voting rights allotted.  
(6) (Deleted)

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- Article 11 The voting rights shall be calculated on site immediately after the end of the poll, and the chair on the site shall announce the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.
- Article 12 The board of directors of this Company shall issue notifications to the persons elected as directors.
- Article 13 This “Rules for Director Elections” and amendments hereto shall be implemented after approval by the meeting of shareholders.

## Appendix 8

### GIGA-BYTE TECHNOLOGY CO., LTD.

#### Shareholding Status by Directors

1. The amount of paid-in capital of the Company is NT\$6,356,888,860, and the number of issued shares is 635,688,886.
2. Referring to Article 26 of the Securities and Exchange Act, the minimum amount of shares held by all directors shall be 20,342,044 shares.
3. Shares held by individual and all directors registered in the list of shareholders by the date of stock transfer suspension for the present meeting of shareholders are tabulated below. This number complies with the minimum requirement specified in Article 26 of the Securities and Exchange Act.

2024/04/14

Title	Name	Shares held	Remarks
Chairman	Pei-Cheng Yeh	30,211,237	
Vice Chairman	Ming Wei Investments Co., Ltd. Represented by: Ming-Hsiung Liu	14,062,200	
Director	Shija Investments Co., Ltd. Represented by: Mou-Ming Ma	3,959,725	
Director	Yuei-yei Kai Fa Investment Limited Represented by: Chun-Ming Tseng	2,192,200	
Director	Shi Da Investment Limited Represented by: Cong-Yuan Ko	4,805,000	
Director	Xi Wei Investment Co., Ltd. Represented by: E-Tay Lee	9,187,075	
Independent Director	Hwei-Min Wang	-	
Independent Director	Yi-Hong Chan	-	
Independent Director	Cheng-Li Yang	-	
Independent Director	Peng-Huang Peng	-	
Independent Director	Li-Chen Lin	-	
Total of all directors		64,417,437	

## **Other Matters**

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

### Description

1. According to Article 172-1 of the Company Act, shareholders holding more than one percent (1%) of the total amount of issued shares may make one written proposal of not more than 300 words at the annual meeting of shareholders.
2. This Company accepts proposals made by shareholders for the present annual meeting of shareholders during March 27, 2024 to April 8, 2024. All proposals have been published on the Market Observation Post System (MOPS) according to the law.
3. No shareholder proposal was received this year.