

Stock Code: 6021

GOOD FINANCE SECURITIES CO., LTD.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Time: 10:00 a.m., June 17, 2026 (Wednesday)

Location: Room E, 4th Floor, No. 2, Section 3, Minsheng East Road, Zhongshan District,
Taipei City

Type of Meeting: A physical shareholder's meeting is held with assistance of video
conferencing using the platform provided by Taiwan Depository & Clearing
Corporation.

Website: <http://www.goodfinance.com>

Shareholders' Service Platform, TDCC: <https://stockservices.tdcc.com.tw>

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One. Meeting Agenda

Meeting Agenda of Good Finance Securities Co., Ltd. 2026 Annual General Meeting

Time: 10:00 a.m., June 17, 2026 (Wednesday)

Location: Room E, 4th Floor, No. 2, Section 3, Minsheng East Road, Zhongshan District, Taipei City

Type of Meeting: A physical shareholder's meeting is held with assistance of video conferencing using the platform provided by Taiwan Depository & Clearing Corporation.

Chaired by: Huang Ku-Han, Chairman of the Board of Directors

I. Report Votes Represented by Present Shareholders; Call the Meeting to Order

II. Chairperson Remarks

III. Report Items

- (I) 2025 Business Report
- (II) Audit Committee Review Report on the 2025 Financial Statements
- (III) Report on the 2025 distribution of earnings
- (IV) Report on 2025 Distribution of to Employees' Remuneration and Remuneration to Directors

IV. Ratifications

- (I) 2025 Business Report and Financial Statements
- (II) Proposal of 2025 earnings distribution

V. Discussion

- (I) Amendments to the Company's Articles of Incorporation.
- (II) Issuance of Restricted Stock Awards (RSA) 2026

VI. Elections

Election of directors of the 19th Board of Directors (including independent directors)

VII. Other matters

Removal of the non-competition restriction on directors

VIII. Extraordinary Motion

IX. Adjournment

Company Reports

Report No. 1 (Proposed by the board of directors)

Subject: The Company's 2025 Business Report is submitted for review. Description: Please refer to Attachment 1 on pages 8 to 9 to of the Handbook for the 2025 Business Report.

Report No. 2 (Proposed by the Board of Directors)

Subject: Please review the Audit Committee Review Report on the 2025 Financial Statements

Description: Please refer to Attachment 2 on Page 10 of the Handbook for the Audit Committee's Review Report.

Report No. 3 (Proposed by the Board of Directors)

Subject: Report on the 2025 earnings distribution, please review.

Description: Pursuant to the Company's Articles of Incorporation, the Board of Directors is authorized to resolve semi-annual distribution of cash dividends. The amount and distribution date of the Company's 2025 cash dividends are as follows:

2025	Date of approval	Distribution Date	Cash dividends per share (NT\$)	Total cash dividends (NT\$)
The first half	2025.8.21	None	0	0
Later half of the year	2026.3.12	2026.5.22	2.00102488	624,781,948

Note: Cash dividends are distributed proportionally to the nearest New Taiwan Dollar, and are rounded down to the nearest New Taiwan Dollar. The sum of the fractions less than NT\$1 is recognized as the Company's other non-operating income.

Report No. 4 (Proposed by the board of directors)

Subject: The report on 2025 distribution of employees' and directors' remuneration to is submitted for review.

Description:

1. The Company's 2025 employees' remuneration and remuneration to directors have been approved by the Board of Directors. The amount of NT\$11,986,027 shall be appropriated for employees' compensation and NT\$35,866,725 for directors' remuneration, both to be paid in cash.
2. There is no difference between the actual amount paid to employees' compensation and remuneration to directors with that estimated for 2025.

Proposed Resolutions

Report No. 1 (Proposed by the board of directors)

Subject: The 2025 Business Report and Financial Statements are submitted for ratification.

Description:

1. The Board of Directors has prepared the 2025 business report, parent company only financial statements, and consolidated financial statements, all of which have been approved at a Board meeting and submitted to the Audit Committee for review, which has been completed.
2. Please refer to the Attachment 1 on page 8 to page 9 and Attachment 3 on page 11 to page 35 of the Handbook for the 2025 Business Report, the Independent Auditors' Report, and the aforesaid financial statements, respectively.

Resolution:

Report No. 2 (Proposed by the Board of Directors)

Subject: The proposed distribution of earnings 2025 is submitted for acknowledgement.

Description: The Company's 2025 earnings distribution statement has been approved by the Audit Committee and resolved by the Board of Directors. Please refer to Attachment 4 on page 36 of this Handbook for the earnings distribution statement.

Resolution:

Discussion

Report No. 1 (Proposed by the board of directors)

Subject: The amendments to "Articles of Incorporation" are submitted for discussion.

Description:

1. In accordance with the "Directions for the Establishment and Exercise of Powers by the Board of Directors of TPEX Listed Companies" of the Taipei Exchange, Article 17 of the Company's Articles of Incorporation is amended to ensure compliance with applicable regulations.
2. The comparison table of the amendments to the Company's Articles of Incorporation is attached as Attachment 5 on pages 37 of the Handbook.

Resolution:

Report No. 2 (Proposed by the Board of Directors)

Subject: Issuance of 2026 restricted stock awards, respectfully submitted for discussion.

Description:

1. To attract and retain the required professional talent, motivate employees, and enhance employee cohesion, thereby jointly creating benefits for the Company and its shareholders, and to ensure that the interests of management and employees are aligned with those of shareholders. It is proposed to issue RSAs in accordance with the relevant regulations.
2. Total issuance amount: The issued RSAs refer to the common stock totaling 3,568,000 shares, at the par value of NT\$10 per share and the total price of NT\$35,680,000. An application for the issuance shall be filed with the competent authority, in full or in batch, within one year from the date of the approval per the resolution made by a shareholders' meeting, and the issuance is allowed to be completed in full or in batch, if necessary, within one year from the date of receipt of a notice of effective registration from the competent authority. The Board of Directors shall authorize the Chairman to set the actual issuance date.
3. Please refer to Attachment 6 on pages 38 to 40 of this Handbook for details regarding the terms of this issuance, employee eligibility criteria, the number of shares to be allocated to employees, the necessity of implementing this RSA issuance, the potential amount to be recognized as expenses, the dilutive effect on earnings per share, other impacts on shareholders' equity, and the restrictions on share rights before employees meet the vesting conditions.
4. Upon approval of the annual general meeting and confirmation of the effective registration with the competent authority, the Chairman is authorized to set the actual issuance date and other matters separately. Where it is necessary to amend the Regulations due to changes in laws and regulations and upon the competent authority's requirement, and where any matters are not covered herein, the Chairman is also authorized to do so, and the RSA may be issued only after the amended Regulations are proposed to the Board meeting for ratification.

Resolution:

Election

Report No. 1 (Proposed by the board of directors)

Subject: Election of directors of the 19th term of Board of Directors (including independent directors).

Description:

1. In accordance with Article 17 of the Company's Articles of Incorporation: "The Company shall have seven to eleven directors and adopt a candidate nomination system."
2. It is respectfully proposed that eleven directors, including four independent directors, be elected at this annual general shareholders' meeting, with a term of office from June 17, 2026 to June 16, 2029, for a period of three years.
3. The election of directors adopts a candidate nomination system, and directors and independent directors are elected by the shareholders' meeting from the list of candidates. Independent and non-independent directors elected at the same time, but in separately calculated numbers.
4. The list of candidates for directors, including independent directors, for this election has been reviewed and approved by the 17th meeting of the 18th Board of Directors. Please refer to Attachment 7 on pages 41 to 44 of this Handbook for their educational background, experience, and other relevant information.

Election Result:

Other Matters

Subject: Release of non-competition restrictions for directors.

Description:

1. In accordance with Article 209 of the Company Act, a director who engages, for themselves or on behalf of others, in acts that fall within the Company's business scope shall obtain approval from the shareholders' meeting.
2. Certain directors of the Company may participate in the operation of other companies with the same or similar business scope as that of the Company. Accordingly, pursuant to Article 209 of the Company Act, it is proposed that the shareholders' meeting approve the removal of non-compete restrictions for directors who are elected (details as set forth in the table below), and that any gains obtained prior to such removal shall not be deemed as income of the Company.

Position	Name	Serves in positions of other companies
Director	Infinite Bliss Financial Technology Co., Ltd. Representative: Ku-Han Huang	Chairman, Shanghai Kuhan Investment Management Ltd. Chairman, Asia Value Capital (Shanghai) Ltd. Chairman, Asia Value Capital Co., Ltd. Chairman, Good Financial Technology Co., Ltd. Chairman, Asia Value Cornerstone Capital Co., Ltd. Chairman, Asia Value Capital Chairman, Aman Co., Ltd. Director, Good Innovation Co., Ltd. Chairman, Cheng Yu Sheng Investment Co., Ltd.
Director	Ming-Li Chuang	Chairman, Hsin I Tai Investment Co., Ltd.
Director	Infinite Bliss Financial Technology Co., Ltd. Representative: Chen-Hai Wang	Chairman, Good Innovation Co., Ltd.
Director	Infinite Bliss Financial Technology Co., Ltd. Representative: Hsun-Chin Peng	Chairman, Mei Hau Yu Jing Investment Co., Ltd. Chairman, Cheng Yu Sheng Investment Co., Ltd.
Director	Infinite Bliss Financial Technology Co., Ltd. Representative: Wei-Chung Li	Chairman, Weijun Investment Co., Ltd. Director, Rongmao Investment Corporation
Independent Director	Keng-Chou Lin	Chairman, Hsing Chou Investment Co., Ltd.

Extemporary Motions

Adjournment

[Attachment 1] Business Report

Good Finance Securities Co., Ltd.

2025 Business Report

Changes in the financial market environment

In 2025, the Taipei stock market performed strongly, with the TAIEX closing at 28,963.60 points, rising by 5,928.5 points for the year, representing an increase of 25.73%. The average daily trading value for the year exceeded NT\$416.0 billion (NT\$ hereinafter), reaching a record high, indicating that capital momentum and market confidence have increased in tandem.

The strong performance of the stock market has placed Taiwan among the best-performing markets globally. The total market capitalization of listed companies reached NT\$94.36 trillion, ranking seventh globally, with the scale of the capital market continuing to expand. By the end of 2025, the total annual revenue of listed companies reached approximately NT\$47.6287 trillion, forming a positive cycle between corporate fundamentals and market valuation.

Tax revenue also grew in tandem. In 2025, annual securities transaction tax revenue amounted to approximately NT\$29.28 billion, representing an increase of about 1.6% compared to 2024 and reaching a new high, reflecting robust market activity and trading momentum.

The upward momentum in this wave of stock market gains has been mainly driven by global technology giants accelerating the construction and expansion of artificial intelligence (AI) data centers, which has boosted strong demand for Taiwan's semiconductor sector and related supply chains. AI-related stocks became the main market theme in 2025, highlighting the structural resilience of Taiwan's technology-oriented market and the long-term global demand for Taiwan's advanced chips and semiconductor exports.

Operating results

In 2025, major global financial markets generally exhibited a bullish trend, and the Company achieved steady growth in operating performance under the favorable overall environment. The total consolidated revenue for the year was NT\$2,165,459 thousand, consolidated net income after tax was NT\$1,158,257 thousand, total comprehensive income was NT\$2,025,136 thousand, and earnings per share were NT\$3.76. As of the end of 2025, total equity amounted to NT\$9,766,415 thousand, with a net asset value per share of NT\$31.3, representing a 17% increase compared to the previous year, indicating that the capital structure and profitability have improved in tandem.

Financial structure:

- Current ratio: 148%
- Debt ratio: 70%

The overall financial structure is sound, with sufficient capital, demonstrating strong risk-bearing capacity and operational flexibility. According to the rating results of Fitch Ratings, the Company in 2025:

- Domestic long-term credit rating: BBB+(tw)
- Domestic short-term credit rating: F2(tw)

The rating outlook remains "Stable", indicating that the Company's financial profile and risk management capabilities are recognized by professional institutions.

Development strategy

I. Promoting the transformation toward advisory-based business

The Company has formally established "advisory-based × brand-oriented brokerage" as its core strategic positioning and has fully initiated the upgrading of its revenue structure and organizational capabilities.

(I) Transformation of revenue structure

Transitioning from a "transaction-driven" model to a "relationship- and asset-driven" model, increasing the proportion of stable income and reducing the direct impact of market volatility on profitability.

(II) Enhancement of organizational capabilities

Establish a tiered advisory system and adjust the business development framework, shifting from a focus on short-term trading volume to emphasizing assets under management (AUM), return on assets, depth of asset allocation, and customer lifetime value.

II. Long-term value-oriented remuneration system

The remuneration mechanism is aligned with long-term asset scale, ensuring that employee interests are consistent with the long-term growth of customer wealth and forming a value co-creation model. This transformation is not only an adjustment of operating strategy but also a restructuring of the business model, with the objective of establishing a sustainable and replicable advisory-driven growth flywheel.

III. Comprehensive deepening of community strategy

In 2025, the securities industry reached a critical stage of transformation, with traditional commission-based competition facing diminishing marginal returns. The Company has recognized that investment demand has evolved from "trading convenience" to "in-depth content", and has therefore designated this year as the "2025 New Media Inaugural Year". We have moved beyond the traditional brokerage's purely transactional function, taking "human-centered storytelling" as the core, and have developed a four-program portfolio including "Better Investing" and "Better Living" to build brand depth and a competitive moat.

Execution results have been outstanding, with official YouTube subscriptions surging from 4,338 to over 32,000, representing an annual growth rate exceeding 700%, successfully placing the Company among the top six in social media influence within the financial industry. Through the content portfolio, we have effectively penetrated the new generation segment, converting traffic into a low-cost customer acquisition system and trust. Going forward, the Company will continue to drive AUM growth through content, implementing the "Better Finance" brand proposition.

Future prospect

The Company's vision is to become a modern investment bank centered on "value creation" and driven by "innovation". This is not only a corporate declaration, but also the intrinsic driving force for organizational transformation and cultural enhancement.

We will continue to:

- Institutionalize the implementation of advisory-based business, making it the primary driver of operations
- Deepen engagement with high-net-worth and differentiated customer segments
- Establish a brand moat based on non-price competition
- Systematically track AUM structure and customer stickiness
- Enhance the depth of asset allocation and the professional value of advisory services

We are confident in leading the Company into a second growth curve, transforming Good Finance Securities from a traditional transaction-based brokerage into a comprehensive financial services platform, and creating a more sustainable, stable, and value-driven future for shareholders, customers, and employees.

Chairman of the Board: Huang Ku-Han President: Chunag Ta-Hsiu Accounting Manager: Shih-Hsiang Lin

Good Finance Securities Co., Ltd.
Audit Committee's Audit Report

The Company has duly worked out the 2025 parent company only financial statements and consolidated financial statements, which have been audited by Chun-Lin Wu, CPA and Pei-De Chen, CPA of Deloitte Taiwan, who also issued an Audit Report with unqualified opinion for reference.

The Audit Committee, have reviewed these financial statements, and found the same to be compliant with laws. With the consent of all members, we hereby issue this declaration in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Good Finance Securities Co., Ltd.

Convener of Audit Committee: Lin, Keng-Chou

March 12, 2026

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Good Finance Securities Co., Ltd

We have audited the accompanying parent company only balance sheets of Good Finance Securities Co., Ltd. (the "Company") as at December 31, 2025 and 2024, and the 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 significant 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 of December 31, 2025 and 2024, and its parent company only financial performance and its cash flows for the years then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Firms" and "Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants".

Basis for Opinion

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

Key Audit Matters

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

Key audit matters for the parent company's financial statements of the current period are stated as follows:

Recognition of brokerage handling fee revenue

For the year ended December 31, 2025, the Company's brokerage fee revenue amounted to \$667,440 thousand. The Company's brokerage fee revenue arises from the trading of domestic and foreign securities, futures contracts and short sales. Because the accuracy and the amounts of brokerage fee revenue were material and have a significant impact on the financial statements, we have thus assessed the recognition of brokerage fee revenue as the key audit matter in our audit.

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

1. Obtained an understanding of and evaluated the internal controls over the brokerage business.
2. Sample tested transaction reports and related vouchers in relation to brokerage fee revenue recognition.
3. Performed analytical review procedures and assessed the appropriateness of accounting policies in relation to brokerage fee revenue recognition.

Refer to Notes 4 and 23 for the related accounting policies and amounts of the Company's brokerage fee revenue.

Responsibilities of Management and Those Charged with Governance for the 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 Firms” and “Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants”, 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 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 auditing standards 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 auditing standards, we exercise professional judgment 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with 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 for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Jun-Lin Wu and Pei-De Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 12, 2026

Notice to Readers

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

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

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

ASSETS		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current assets		4				
111100	Cash and cash equivalents	6	\$ 1,543,401	5	\$ 2,025,056	9
112000	Financial assets at fair value through profit or loss - current	7 and 28	4,979,163	15	4,226,076	18
113200	Financial assets at fair value through other comprehensive income - current	8, 27 and 28	6,616,456	20	6,301,498	27
114010	Investments in bonds under resale agreements	10	5,571,346	17	1,017,991	4
114030	Receivables from margin loans	11	3,200,385	10	3,291,597	14
114040	Refinancing margin		994	-	6,151	-
114050	Refinancing deposit receivable		829	-	5,206	-
114066	Receivables of money lending – without specific purposes	11	700,720	2	243,004	1
114070	Customer margin accounts		274,065	1	241,173	1
114130	Accounts receivable	11	4,044,672	13	2,222,303	9
114150	Prepayments		25,316	-	16,828	-
114170	Other receivables	11	31,936	-	22,199	-
114200	Other financial assets - current	6	100,414	-	259,682	1
114600	Current income tax assets	24	1,803	-	7,981	-
119080	Restricted assets – current	28	622,404	2	922,804	4
119095	Amounts held for each customer in the account	16	1,323,221	4	527,698	2
119120	Underwriting share proceeds collected on behalf of customers		146	-	111,282	1
119990	Other current assets		3,091	-	5,088	-
110000	Total current assets		29,040,362	89	21,453,617	91

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GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

<u>ASSETS</u>		<u>Notes</u>	<u>December 31, 2025</u>		<u>December 31, 2024</u>	
		<u>4</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Non-current assets		4				
123200	Financial assets at fair value through other comprehensive income - non-current	8 and 28	\$ 413,604	2	\$ 897,915	4
123300	Financial assets at amortized cost – non-current	9	50,367	-	50,461	-
124100	Investments accounted for using the equity method	12	149,149	1	128,311	1
125000	Property and equipment	13, 27 and 28	2,436,937	8	600,421	3
125800	Right-of-use assets	14	68,951	-	84,638	-
127000	Intangible assets	15	73,331	-	76,122	-
128000	Deferred income tax assets	24	40,309	-	38,145	-
129020	Settlement and clearing fund		56,082	-	55,529	-
129030	Refundable deposits		85,408	-	91,318	1
129130	Prepayment for equipment		37,471	-	62,917	-
120000	Total non-current assets		<u>3,411,609</u>	<u>11</u>	<u>2,085,777</u>	<u>9</u>
906001	Total assets		<u>\$ 32,451,971</u>	<u>100</u>	<u>\$ 23,539,394</u>	<u>100</u>

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GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND EQUITY		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current liabilities		4				
211100	Short-term loans	17	\$ 376,000	1	\$ 1,580,000	7
211200	Commercial paper payable	17	3,525,196	11	3,816,153	16
212000	Financial liabilities at fair value through profit or loss – current	7 and 27	1,737,031	5	1,303,248	6
214010	Liabilities for bonds with repurchase agreements	19 and 27	6,541,533	20	2,482,266	11
214040	Guarantee deposit received from short sales		116,145	1	116,121	-
214050	Deposits payable for short sales		124,944	1	129,301	1
214080	Futures traders' equity	27	274,065	1	241,173	1
214090	Equity for each customer in the account	16	1,323,190	4	527,698	2
214130	Accounts payable	20 and 27	4,222,669	13	2,243,756	10
214150	Advance collection	27	41,079	-	11,116	-
214160	Collections for third parties		10,095	-	118,357	-
214170	Other payables	20	263,992	1	343,713	1
214180	Other payables – related parties	27	2,427	-	2,427	-
214600	Current income tax liabilities	24	25,730	-	24,592	-
215220	Long-term liabilities – current portion	17 and 18	1,050,000	3	510,291	2
216000	Lease liabilities – current	14	28,161	-	27,870	-
219000	Other current liabilities		209	-	2	-
210000	Total current liabilities		19,662,466	61	13,478,084	57
Non-current liabilities		4				
221100	Bonds payable	18	600,000	2	600,000	3
221200	Long-term loans	17	2,224,000	7	937,556	4
225100	Provisions – non-current		8,915	-	9,900	-
226000	Lease liabilities – non-current	14	39,745	-	53,022	-
228000	Deferred income tax liabilities	24	99,220	-	119,412	1
229030	Deposits received	27	253	-	114	-
229070	Net defined benefit liabilities-non-current	21	50,957	-	42,917	-
220000	Total non-current liabilities		3,023,090	9	1,762,921	8
906003	Total liabilities		\$ 22,685,556	70	\$ 15,241,005	65

(Continued)

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND EQUITY	Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Equity		22				
	Share capital					
301010	Common stock		\$ 3,125,159	10	\$ 3,110,159	13
301080	Shares capital awaiting retirement		(1,250)	-	(1,250)	-
301000	Total share capital		<u>3,123,909</u>	<u>10</u>	<u>3,108,909</u>	<u>13</u>
	Capital reserve					
302010	Additional paid-in capital		25,534	-	17,743	-
302030	Share-based payment	26	37,388	-	39,170	-
302040	Gains on disposals of assets		<u>29</u>	<u>-</u>	<u>29</u>	<u>-</u>
302000	Total capital reserve		<u>62,951</u>	<u>-</u>	<u>56,942</u>	<u>-</u>
	Retained earnings					
304010	Legal reserve		396,431	1	390,814	2
304020	Special reserve		1,562,840	5	1,551,604	7
304040	Unappropriated earnings		<u>1,541,979</u>	<u>5</u>	<u>829,001</u>	<u>3</u>
304000	Total retained earnings		<u>3,501,250</u>	<u>11</u>	<u>2,771,419</u>	<u>12</u>
	Other equity interest					
305140	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		3,105,996	9	2,385,840	10
305290	Other		(27,691)	-	(24,721)	-
305000	Total other equity interest		<u>3,078,305</u>	<u>9</u>	<u>2,361,119</u>	<u>10</u>
906004	Total equity		<u>9,766,415</u>	<u>30</u>	<u>8,298,389</u>	<u>35</u>
906002	Total liabilities and equity		<u>\$ 32,451,971</u>	<u>100</u>	<u>\$ 23,539,394</u>	<u>100</u>

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

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025, AND 2024

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

	Items	Notes	Years ended December 31,			
			2025		2024	
			Amount	%	Amount	%
	Revenue	4				
401000	Brokerage fee revenue	23 and 27	\$ 667,440	31	\$ 732,812	47
402000	Service fees for security lending		4	-	1	-
403000	Security lending revenue		159	-	59	-
404000	Underwriting fee revenue	27	3,839	-	6,502	-
410000	Net gain on sales of securities	23	29,626	1	17,649	1
421200	Interest income	23 and 27	230,677	11	201,851	13
421300	Dividend income	8 and 27	335,320	16	241,333	16
421500	Net gain on trading securities at fair value through profit or loss	23	948,600	45	370,554	24
421750	Realized net gain on debt instrument investments measured at fair value through other comprehensive income		1,145	-	-	-
424400	Net loss on derivatives - futures		(17,116)	(1)	-	-
424500	Net loss from derivative instruments – OTC	23	(60,600)	(3)	(46,699)	(3)
425300	Reversal of credit impairment loss (expected credit impairment loss)	11	(285)	-	(374)	-
428000	Other operating gain (loss)	23	(9,671)	-	35,558	2
400000	Total revenues		<u>2,129,138</u>	<u>100</u>	<u>1,559,246</u>	<u>100</u>
	Costs and expenses					
501000	Handling charges-brokerage		(47,230)	(2)	(51,463)	(3)
502000	Handling charge-proprietary trading		(434)	-	(326)	-
503000	Service charge - refinancing		(413)	-	(377)	-

(Continued)

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

		Years ended December 31,				
		2025		2024		
Items	Notes	Amount	%	Amount	%	
504000	Underwriting charge - refinancing	27	(\$ 190)	-	(\$ 266)	-
521200	Financial costs	23 and 27	(230,050)	(11)	(129,320)	(8)
524300	Service charge - clearing and settlement		(2,158)	-	(2,411)	-
528000	Other operating expenditure	27	(19,544)	(1)	(22,806)	(2)
531000	Employee benefit expenses	21, 23 and 27	(559,872)	(26)	(675,645)	(44)
532000	Depreciation and amortization	23	(92,012)	(4)	(82,019)	(5)
533000	Other operating expense	23 and 27	(158,845)	(8)	(208,531)	(14)
500000	Total cost and expenses		(1,110,748)	(52)	(1,173,164)	(76)
5XXXXX	Operating profit		<u>1,018,390</u>	<u>48</u>	<u>386,082</u>	<u>24</u>
601100	Share of profit or loss of subsidiaries accounted for using equity method	12	17,614	1	20,451	1
602000	Other gains and losses	23 and 27	<u>111,701</u>	<u>5</u>	<u>70,130</u>	<u>5</u>
600000	Total non-operating income and expenses		<u>129,315</u>	<u>6</u>	<u>90,581</u>	<u>6</u>
902001	Income before income tax		1,147,705	54	476,663	30
701000	Income tax (expenses) benefit	4 and 24	<u>10,552</u>	-	(35,294)	(2)
902005	Net income		<u>1,158,257</u>	<u>54</u>	<u>441,369</u>	<u>28</u>
	Other comprehensive (loss) income					
	Items that will not be reclassified to profit or loss					
805510	Remeasurements of defined benefit plan		(17,611)	(1)	(8,557)	-
805540	Gain on equity instruments classified at fair value through other comprehensive income		893,617	42	2,447,327	157

(Continued)

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

	Items	Notes	Years ended December 31,			
			2025		2024	
			Amount	%	Amount	%
805560	Share of other comprehensive income of associates and joint ventures accounted for under the equity method		\$ 6,108	1	\$ 3,174	-
805599	Income tax related to items that will not be reclassified to profit or loss		(18,908)	(1)	(75,714)	(5)
805500	Items that will not be reclassified to profit or loss, net of tax		863,206	41	2,366,230	152
	Components of other comprehensive income that will be reclassified to profit or loss					
805615	Unrealised losses from investments in debt instruments measured at fair value through other comprehensive income		3,673	-	(2760)	-
805600	Components of other comprehensive income that will be reclassified to profit or loss		3,673	-	(2760)	-
805000	Other comprehensive income for the year, net of tax		866,879	41	2,363,470	152
902006	Total comprehensive income for the year		\$ 2,025,136	95	\$ 2,804,839	180
	Earnings per share	25				
975000	Basic		\$ 3.76		\$ 1.44	
985000	Diluted		\$ 3.69		\$ 1.42	

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

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

	Share capital (Note 22 and 26)			Retained earnings (Note 22)			Other equity items (Note 22 and 26)		Total equity		
	Number of shares (Thousand shares)	Amount	Awaiting retirement	Capital reserve (Notes 22 and 26)	Legal reserve	Special reserve	Unappropriated earnings	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income		Unearned compensation cost	
A1	Balance on January 1, 2024	311,816	\$3,118,159	\$ -	\$ 46,759	\$ 269,907	\$ 1,308,138	\$ 217,732	\$ 836,707	(\$ 41,560)	\$ 5,755,842
	Appropriation of prior year's earnings (Note 22)										
B1	Legal capital reserve	-	-	-	-	120,907	-	(120,907)	-	-	-
B3	Special capital reserve	-	-	-	-	-	243,466	(243,466)	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	-	-	(280,064)	-	-	(280,064)
D1	Net income	-	-	-	-	-	-	441,369	-	-	441,369
D3	Other comprehensive loss for the year, net of income tax	-	-	-	-	-	-	(8,557)	2,372,027	-	2,363,470
D5	Total comprehensive income for the year	-	-	-	-	-	-	432,812	2,372,027	-	2,804,839
N1	Share-based payment	100	1,000	-	(67)	-	-	-	-	16,839	17,772
T1	Restricted stock awards retirement	(900)	(9,000)	(1250)	10,250	-	-	-	-	-	-
Q1	Disposal of equity instruments classified at fair value through other comprehensive income	-	-	-	-	-	-	822,894	(822,894)	-	-
Z1	Balance on December 31, 2024	311,016	\$3,110,159	(1,250)	56,942	390,814	1,551,604	829,001	2,385,840	(24,721)	(8,298,389)
	Appropriations of earnings for second half of 2024 (Note 22)										
B1	Legal capital reserve	-	-	-	-	5,617	-	(5,617)	-	-	-
B3	Special capital reserve	-	-	-	-	-	11,236	(11,236)	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	-	-	(575,149)	-	-	(575,149)
D1	Net income	-	-	-	-	-	-	1,158,257	-	-	1,158,257
D3	Other comprehensive loss for the year, net of income tax	-	-	-	-	-	-	(17,611)	884,490	-	866,879
D5	Total other comprehensive income for the year	-	-	-	-	-	-	1,140,646	884,490	-	2,025,136
N1	Share-based payment	1,725	17,250	-	3,759	-	-	-	-	(2,970)	18,039
T1	Restricted stock awards retirement	(225)	(2,250)	-	2,250	-	-	-	-	-	-
Q1	Disposal of equity instruments classified at fair value through other comprehensive income	-	-	-	-	-	-	164,334	(164,334)	-	-
Z1	Balance on December 31, 2025	312,516	\$3,125,159	(\$ 1,250)	\$ 62,951	\$ 396,431	\$ 1,562,840	\$ 1,541,979	\$ 3,105,996	(\$ 27,691)	\$ 9,766,415

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

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31,	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
A10000	Profit before tax	\$ 1,147,705	\$ 476,663
A20010	Adjustments		
A20100	Depreciation	84,288	74,280
A20200	Amortization	7,724	7,739
A20300	Expected credit impairment losses	285	374
A20400	Net gains on financial assets or liabilities at fair value through profit or loss	(948,600)	(370,554)
A20900	Financial costs	230,050	129,320
A21200	Interest income and financial income	(291,149)	(250,684)
A21300	Dividend income	(338,896)	(243,780)
A21900	Share-based payment	16,881	17,034
A22400	Share of the profit or loss of associates and joint ventures accounted for under the equity method	(17,614)	(20,451)
A22500	Loss on disposal of property and equipment	-	66
A23100	Gain on disposals of investments	(3,867)	(2,903)
A23300	Loss (gain) on non-operating financial instrument measured at fair value	-	1
A60000	Changes in operating assets and liabilities		
A61110	Increase in financial assets at fair value through profit or loss	199,380 (	2,936,151)
A61130	Increase in investments in bonds under resale agreements	(4,553,355)	(723,422)
A61150	(Increase) decrease in receivable from margin loans	91,286 (	364,082)
A61160	Decrease in refinancing margin	5,157	69
A61170	(Increase) decrease in refinancing deposits receivable	4,377 (	23)
A61180	Increase in receivables of money lending	(458,087)	(82,934)
A61190	Increase in customer margin accounts	(32,892)	(14,832)
A61250	Decrease (increase) in accounts receivable	1,834,267	450,687
A61270	Increase in prepayments	(8,488)	(3,478)
A61290	Decrease (increase) in other receivables	(2,509)	3,508
A61365	Decrease in financial assets at fair value through other comprehensive income	1,066,644	350,375
A61366	Decrease (increase) in financial assets measured at amortized cost	94	9,980
A61370	Increase in other current assets	(682,390)	(621,835)
A62110	Increase in liabilities for bonds with repurchase agreement	4,059,267	2,034,084
A62130	Increase (decrease) in financial liabilities at fair value through profit or loss	433,783 (	336,147)

(Continued)

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31,	
		2025	2024
A62160	Increase (decrease) in guarantee deposit received from short sales	\$ 24	(\$ 31,413)
A62170	Decrease in deposits payable for short sales	(4,357)	(37,489)
A62200	Increase in futures traders' equity	32,892	14,832
A62230	(Decrease) increase in accounts payable	1,964,259	(486,323)
A62250	(Decrease) increase in advance collection	29,963	(11,068)
A62260	Increase (decrease) in collections for third parties	(108,262)	98,606
A62270	Increase (decrease) in other payables	(79,721)	152,044
A62280	Decrease in other payables – related parties	-	(6,623)
A62290	Decrease in net defined benefit liabilities	(9,571)	(333)
A62300	Decrease in provisions	(920)	-
A62320	Increase in other current liabilities	795,699	523,596
A33000	Cash inflow (outflow) generated from operations	794,813	(2,201,267)
A33100	Interest received	242,587	185,046
A33200	Dividends received	333,600	241,704
A33300	Interest paid	(215,349)	(128,648)
A33500	Income tax paid	(23,397)	(5,859)
AAAA	Net cash flows used in operating activities	(1,132,254)	(1,909,024)
CASH FLOWS FROM INVESTING ACTIVITIES			
B02700	Acquisition of property and equipment	(1,828,266)	(13,346)
B02800	Proceeds from disposal of property and equipment	-	26
B03300	Decrease in operating guaranteed deposits	-	295,000
B03500	Decrease (increase) in settlement and clearing fund	(553)	5,095
B03700	Increase in refundable deposits	-	(11,956)
B03800	Decrease in refundable deposits	5,910	--
B04500	Acquisition of intangible assets	(1,099)	(4,429)
B06500	(Increase) decrease in other financial assets	159,268	(196,084)
B07100	Increase in prepayment for equipment	(33,676)	(52,344)
B07500	Interest received	54,964	48,420
B07600	Dividend received	7,618	19,643
B09900	(Decrease) increase in other investing activities	300,400	20,343
BBBB	Net cash flows (used in) generated by investing activities	(1,335,434)	110,368

(Continued)

GOOD FINANCE SECURITIES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025, AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31,	
		2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES			
C00200	Decrease in short-term loans	(\$ 1,204,000)	(\$ 514,000)
C00700	Increase in commercial paper payable	-	3,616,383
C00800	Decrease in commercial paper payable	(290,957)	-
C01200	Increase in bonds payable	300,000	300,000
C01300	Repayment of bonds payable	(500,000)	-
C01600	Proceeds from long-term borrowing	2,224,000	300,000
C01700	Decrease in long-term loans	(197,847)	(60,068)
C03000	Increase in guaranteed deposit received	139	24
C04020	Repayment of principal portion of lease liabilities	(34,661)	(37,639)
C04500	Dividends paid to owners of the Company	(575,149)	(280,064)
CCCC	Net cash flows generated by (used in) financing activities	<u>278,475</u>	<u>3,324,636</u>
EEEE	Net increase (decrease) in cash and cash equivalents	(481,655)	1,525,980
E00100	Cash and cash equivalents at beginning of year	2,025,056	499,076
E00200	Cash and cash equivalents at end of year	<u>\$ 1,543,401</u>	<u>\$ 2,025,056</u>

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Good Finance Securities Co., Ltd

Opinion

We have audited the accompanying consolidated financial statements of Good Finance Securities Co., Ltd. and its subsidiaries (collectively, the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Standards on Auditing. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

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

Recognition of brokerage handling fee revenue

For the year ended December 31, 2025, the Group's brokerage fee revenue amounted to \$667,440 thousand. The Group's brokerage fee revenue arises from the trading of domestic and foreign securities, futures contracts and short sales. Since the accuracy of brokerage handling fee revenue was significant to the Group's financial statements, we identified recognition of brokerage handling fee revenue as a key audit matter.

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

1. Obtained an understanding of and evaluated the internal controls over the brokerage business.
2. Selected samples on and tested transaction reports and related vouchers in relation to brokerage handling fee revenue recognition.
3. Performed analytical review procedures and assessed the appropriateness of accounting policies in relation to brokerage handling fee revenue recognition.

Refer to Notes 4 and 23 for the related accounting policies and balances of the Group's brokerage handling fee revenue.

Other matter – Scope of the Audit

We have audited and expressed an unqualified opinion on the parent company only financial statements of Good Finance Securities Co., Ltd at and for the years ended December 31, 2025, and 2024.

Responsibilities of Management and Those Charged with Governance for the 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 Firms” and “Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants”, and International Financial Reporting Standards(IFRS), International Accounting Standards(IAS), IFRIC Interpretations(IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the 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 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 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 Standards on Auditing, 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 auditor's 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 auditor's 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 for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Jun-Lin Wu and Pei-De Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 12, 2026

Notice to Readers

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

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

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2025, AND 2024

(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets	4				
111100 Cash and cash equivalents	6	\$ 1,607,388	5	\$ 2,050,489	9
112000 Financial assets at fair value through profit or loss - current	7 and 28	5,003,339	15	4,247,932	18
113200 Financial assets at fair value through other comprehensive income - current	8、27 and 28	6,759,062	21	6,301,498	27
114010 Investments in bonds under resale agreements	10	5,571,346	17	1,017,991	4
114030 Receivables from margin loans	11	3,200,385	10	3,291,597	14
114040 Refinancing margin		994	-	6,151	-
114050 Refinancing deposit receivable		829	-	5,206	-
114066 Receivables of money lending – without specific purposes	11	700,720	2	243,004	1
114070 Customer margin accounts		274,065	1	241,173	1
114130 Accounts receivable	11 and 27	4,047,711	13	2,227,223	10
114150 Prepayments		25,347	-	16,899	-
114170 Other receivables	11	32,311	-	22,626	-
114200 Other financial assets - current	6	123,907		278,837	1
114600 Current income tax assets	24	1,803	-	8,127	-
119080 Restricted assets - current	28	622,404	2	922,804	4
119095 Amounts held for each customer in the account	16	1,323,221	4	527,698	2
119120 Underwriting share proceeds collected on behalf of customers		146		111,282	1
119990 Other current assets		3,092	-	5,088	-
110000 Total current assets		29,298,070	90	21,525,625	92
Non-current assets	4				
123200 Financial assets at fair value through other comprehensive income - non-current	8 and 28	413,604	2	897,915	4
123300 Financial assets at amortized cost - non-current	9	50,367	-	50,461	-
125000 Property and equipment	13 and 28	2,437,834	8	600,624	3
125800 Right-of-use assets	14	68,951	-	84,638	-
127000 Intangible assets	15	73,331	-	76,122	-
128000 Deferred income tax assets	24	40,441	-	38,145	-
129010 Operating guarantee deposits	28	10,000	-	10,000	-
129020 Settlement and clearing fund		56,082	-	55,529	-
129030 Refundable deposits		85,408		91,318	1
129130 Prepayment for equipment		37,471	-	62,917	-
120000 Total non-current assets		3,273,489	10	1,967,669	8
906001 Total assets		\$ 32,571,559	100	\$ 23,493,294	100

(Continued)

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND EQUITY	Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
	Current liabilities	4				
211100	Short-term loans	17	\$ 432,000	1	\$ 1,580,000	7
211200	Commercial paper payable	17	3,578,157	11	3,816,153	16
212000	Financial liabilities at fair value through profit or loss - current	7 and 27	1,737,031	5	1,303,248	6
214010	Liabilities for bonds with repurchase agreements	19 and 27	6,541,533	20	2,422,751	10
214040	Guarantee deposit received from short sales		116,145	1	116,121	-
214050	Deposits payable for short sales		124,944	1	129,301	1
214080	Futures traders' equity	27	274,065	1	241,173	1
214090	Equity for each customer in the account	16	1,323,190	4	527,698	2
214130	Accounts payable	20 and 27	4,222,669	13	2,243,710	10
214150	Advance collection		41,049	-	11,006	-
214160	Collections for third parties		10,254	-	118,496	-
214170	Other payables	20	274,289	1	355,667	2
214180	Other payable-related parties	27	1,142	-	1,142	-
214600	Current income tax liabilities	24	27,329	-	27,268	-
215220	Long-term liabilities - current portion	17 and 18	1,050,000	3	510,291	2
216000	Lease liabilities - current	14	28,161	-	27,870	-
219000	Other current liabilities		209	-	2	-
210000	Total current liabilities		19,782,167	61	13,431,897	57
	Non-current liabilities	4				
221100	Bonds payable	18	600,000	2	600,000	3
221200	Long-term loans	17	2,224,000	7	937,556	4
225100	Provisions - non-current		8,915	-	9,900	-
226000	Lease liabilities - non-current	14	39,745	-	53,022	-
228000	Deferred income tax liabilities	24	99,220	-	119,613	1
229030	Deposits received		140	-	-	-
229070	Net defined benefit liabilities-non-current	21	50,957	-	42,917	-
220000	Total non-current liabilities		3,022,977	9	1,763,008	8
906003	Total liabilities		22,805,144	70	15,194,905	65
	Equity attributable to owners of the parent	4 and 22				
	Share capital					
301010	Ordinary share capital		3,125,159	10	3,110,159	13
301080	Awaiting retirement		(1,250)	-	(1,250)	-
301000	Total share capital		3,123,909	10	3,108,909	13
	Capital reserve					
302010	Additional paid-in capital		25,534	-	17,743	-
302030	Share-based payment	26	37,388	-	39,170	-
302040	Gains on disposals of assets		29	-	29	-
302000	Total capital reserve		62,951	-	56,942	-
	Retained earnings					
304010	Legal reserve		396,431	1	390,814	2
304020	Special reserve		1,562,840	5	1,551,604	7
304040	Unappropriated earnings		1,541,979	5	829,001	3
304000	Total retained earnings		3,501,250	11	2,771,419	12
	Other equity interest					
	Unrealized gains from financial assets measured at fair value					
305140	through other comprehensive income		3,105,996	9	2,385,840	10
305290	Other		(27,691)	-	(24,721)	-
305000	Total other equity		3,078,305	9	2,361,119	10
906004	Total equity		9,766,415	30	8,298,389	35
906002	Total liabilities and equity		\$ 32,571,559	100	\$ 23,493,294	100

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

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

				Years ended December 31,				
				2025		2024		
Items	Notes	Amount	%	Amount	%	Amount	%	
Revenue		4						
401000	Brokerage fee revenue	23 and 27	\$	667,440	31	\$	732,812	46
402000	Handling fee income from loans			4	-	1	-	
403000	Security lending revenue			159	-	59	-	
404000	Underwriting fee revenue	27		3,839	-	6,502	-	
410000	Net gains on sales of securities	23		29,626	1	17,649	1	
421200	Interest income	23		230,677	11	201,851	13	
421300	Dividend income	8 and 27		335,320	16	241,333	15	
421500	Net gains (losses) on trading securities at fair value through profit or loss	23		950,677	44	370,516	23	
421750	Realized gains on debt instruments investments measured at fair value through other comprehensive income			1,145	-	-	-	
424400	Net losses from derivative instruments-futures	7	(	17,116)	(1)	-	-
424500	Net loss from derivative instruments – OTC	23	(	60,600)	(3)	(46,699)	(3)
424800	Management fee revenue	27		30,162	1	37,427	2	
425300	Reversal of credit impairment losses (expected credit impairment losses)	11	(	285)	-	(374)	-
428000	Other operating gains and losses	23 and 27	(	5,589)	-	41,252	3
400000	Total revenue			<u>2,165,459</u>	<u>100</u>	<u>1,602,329</u>	<u>100</u>	
Costs and expenses								
501000	Handling charges-brokerage		(	47,230)	(2)	(51,463)	(3)
502000	Handling charge-proprietary trading		(	434)	-	(326)	-
503000	Service charge - refinancing		(	413)	-	(377)	-
504000	Underwriting charge - refinancing	27	(	190)	-	(266)	-
521200	Financial costs	23 and 27	(	230,194)	(11)	(128,435)	(8)
524300	Service charge - clearing and settlement		(	2,158)	-	(2,411)	-
528000	Other operating expenditure		(	4,751)	-	(8,112)	(1)
531000	Employee benefit expenses	21, 23 and 27	(	587,519)	(27)	(707,325)	(44)
532000	Depreciation and amortization	23	(	92,254)	(4)	(82,207)	(5)
533000	Other operating expense	23 and 27	(	161,555)	(8)	(210,927)	(13)
500000	Total cost and expenses		(	<u>1,126,698</u>	<u>(52)</u>	<u>(1,191,849)</u>	<u>(74)</u>
5XXXXX	Operating profits			<u>1,038,761</u>	<u>48</u>	<u>410,480</u>	<u>26</u>	
602000	Other gains and losses	23		<u>112,977</u>	<u>5</u>	<u>71,484</u>	<u>4</u>	
600000	Total non-operating income and expenses			<u>112,977</u>	<u>5</u>	<u>71,484</u>	<u>4</u>	

(Continued)

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	Years ended December 31,			
			2025		2024	
			Amount	%	Amount	%
902001	Income before income tax		\$ 1,151,738	53	\$ 481,964	30
701000	Income tax benefit (expense)	4 and 24	6,519	1	(40,595)	(2)
902005	Net income		<u>1,158,257</u>	<u>54</u>	<u>441,369</u>	<u>28</u>
	Other comprehensive income (loss)					
	Items that will not be reclassified to profit or loss					
805510	Remeasurements of defined benefit plan		(17,611)	(1)	(8,557)	(1)
805540	(Loss) gain on equity instruments classified at fair value through other comprehensive income		899,725	42	2,450,501	153
805599	Income tax related to items that will not be reclassified to profit or loss		(18,908)	(1)	(75,714)	(5)
805500	Items that will not be reclassified to profit or loss, net of tax		<u>863,206</u>	<u>40</u>	<u>2,366,230</u>	<u>147</u>
805615	Unrealized gains (losses) from investments in debt instruments measured at fair value through other comprehensive income		3,673	-	(2,760)	-
805600	Components of other comprehensive income that will be reclassified to profit or loss		<u>3,673</u>	<u>-</u>	<u>(2,760)</u>	<u>-</u>
805000	Other comprehensive (loss) income for the year, net of tax		<u>866,879</u>	<u>40</u>	<u>2,363,470</u>	<u>147</u>
902006	Total comprehensive income (loss) for the year		<u>\$ 2,025,136</u>	<u>94</u>	<u>\$ 2,804,839</u>	<u>175</u>
	Profit, attributable to:					
913100	Owners of the parent		<u>\$ 1,158,257</u>	<u>54</u>	<u>\$ 441,369</u>	<u>28</u>
	Total comprehensive income (loss) attributable to:					
914100	Owners of the parent		<u>\$ 2,025,136</u>	<u>94</u>	<u>\$ 2,804,839</u>	<u>175</u>
	Earnings per share	25				
975000	Basic		<u>\$ 3.76</u>		<u>\$ 1.44</u>	
985000	Diluted		<u>\$ 3.69</u>		<u>\$ 1.42</u>	

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

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Share capital(Note 22 and 26)			Retained earnings (Note 22)			Other equity items (Note 22 and 26)		Total equity		
	Number of shares (Thousand shares)	Amount	Awaiting retirement	Capital reserve (Notes 22 and 26)	Legal reserve	Special reserve	Unappropriated earnings	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income		Unearned compensation cost	
A1	Balance on January 1, 2024	311,816	\$ 3,118,159	\$ -	\$ 46,759	\$ 269,907	\$ 1,308,138	\$ 217,732	\$ 836,707	(\$ 41,560)	\$ 5,755,842
	Appropriations of prior year's earnings (Note 22)										
B1	Legal capital reserve	-	-	-	-	120,907	-	(120,907)	-	-	-
B3	Special capital reserve	-	-	-	-	-	243,466	(243,466)	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	-	-	(280,064)	-	(280,064)	-
D1	Net income	-	-	-	-	-	-	441,369	-	-	441,369
D3	Other comprehensive loss for the year, net of income tax	-	-	-	-	-	-	(8,557)	2,372,027	-	2,363,470
D5	Total comprehensive income for the year	-	-	-	-	-	-	432,812	2,372,027	-	2,804,839
N1	Share-based payment	100	1,000	-	(67)	-	-	-	-	16,839	17,772
T1	Restricted stock awards retirement	(900)	(9,000)	(1,250)	10,250	-	-	-	-	-	-
Q1	Disposal of equity instruments classified at fair value through other comprehensive income	-	-	-	-	-	-	822,894	(822,894)	-	-
Z1	Balance on December 31, 2024	311,016	3,110,159	(1,250)	56,942	390,814	1,551,604	829,001	2,385,840	(24,721)	8,298,389
	Appropriations of earnings for second half of 2024 (Note 22)										
B1	Legal capital reserve	-	-	-	-	5,617	-	(5,617)	-	-	-
B3	Special capital reserve	-	-	-	-	-	11,236	(11,236)	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	-	-	(575,149)	-	(575,149)	-
D1	Net income	-	-	-	-	-	-	1,158,257	-	-	1,158,257
D3	Other comprehensive loss for the year, net of income tax	-	-	-	-	-	-	(17,611)	884,490	-	866,879
D5	Total other comprehensive income for the year	-	-	-	-	-	-	1,140,646	884,490	-	2,025,136
N1	Share-based payment	1,725	17,250	-	3,759	-	-	-	-	(2,970)	18,039
T1	Restricted stock awards retirement	(225)	(2,250)	-	2,250	-	-	-	-	-	-
Q1	Disposal of equity instruments classified at fair value through other comprehensive income	-	-	-	-	-	-	164,334	(164,334)	-	-
Z1	Balance on December 31, 2025	312,516	\$ 3,125,159	(\$ 1,250)	\$ 62,951	\$ 396,431	\$ 1,562,840	\$ 1,541,979	\$ 3,105,996	(\$ 27,691)	\$ 9,766,415

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

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31,	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
A10000	Profit before tax	\$ 1,151,738	\$ 481,964
A20010	Adjustments		
A20100	Depreciation	84,530	74,468
A20200	Amortization	7,724	7,739
A20300	Expected credit impairment loss	285	374
A20400	Net gains on financial assets or liabilities at fair value through profit or loss	(950,677)	(370,516)
A20900	Financial costs	230,194	128,435
A21200	Interest income and financial income	(292,528)	(251,733)
A21300	Dividend income	(339,379)	(244,926)
A21900	Share-based payment	18,039	17,772
A22500	Losses on disposal of property and equipment	-	66
A22600	Property and equipment transferred to expenses	-	26
A23100	Gain on disposal of investments	(4,223)	(2,903)
A23300	Loss (gain) on non-operating financial instruments measured at fair value	-	1
A60000	Changes in operating assets and liabilities		
A61110	(Increase) decrease in financial assets at fair value through profit or loss	(199,493)	(2,958,045)
A61130	Increase in investments in bonds under resale agreements	(4,553,355)	(723,422)
A61150	(Increase) decrease in receivable from margin loans	91,286	(364,082)
A61160	Decrease in refinancing margin	5,157	69
A61170	(Increase) decrease refinancing deposits receivable	4,377	(23)
A61180	Increase in receivables of money lending – without specific purposes	(458,087)	(82,934)
A61190	Increase in customer margin accounts	(32,892)	(14,832)
A61250	Decrease (increase) in accounts receivable	(1,832,386)	(448,472)
A61270	Increase in prepayments	(8,448)	(3,404)
A61290	Decrease (increase) in other receivables	(2,457)	(3,145)
A61365	Decrease in financial assets at fair value through other comprehensive income	930,146	372,650
A61366	Decrease in financial assets at amortized cost	94	9,980
A61370	Increase in other current assets	(682,391)	(621,835)
A62110	Increase in liabilities for bonds with repurchase agreement	4,118,782	2,033,569
A62130	Increase (decrease) in financial liabilities at fair value through profit or loss	433,783	(336,147)
A62160	Increase (decrease) in guarantee deposit received from short sales	24	(31,413)
A62170	Decrease in deposits payable for short sales	(4,357)	(37,489)
A62200	Increase in futures traders' equity	32,892	14,832
A62230	(Decrease) increase in accounts payable	1,964,305	(486,365)
A62250	(Decrease) increase in advance collection	30,043	(11,068)
A62260	Increase (decrease) in collections for third parties	(108,242)	(98,668)
A62270	Increase(decrease) in other payables	(81,378)	158,985
A62280	Decrease in other payables – related parties	-	(6,623)
A62290	Decrease in net defined benefit liabilities	(9,571)	(333)
A62300	Decrease in provisions	(920)	-
A62320	Increase in other current liabilities	795,699	523,596
A33000	Cash flows used in operations	737,300	(2,173,282)
A33100	Interest received	242,587	185,046
A33200	Dividends received	333,600	241,704
A33300	Interest paid	(215,493)	(127,763)
A33500	Income tax paid	(28,694)	(11,035)
AAAA	Net cash flows used in operating activities	(1,069,300)	(1,885,330)
CASH FLOWS FROM INVESTING ACTIVITIES			
B02700	Acquisition of property and equipment	(1,892,202)	(13,346)
B03300	Decrease in operating guaranteed deposits	-	295,000
B03500	Increase in settlement and clearing fund	(553)	-
B03600	Decrease in settlement and clearing fund	-	5,095
B03700	Increase in refundable deposits	-	(11,956)
B03800	Decrease in refundable deposits	5,910	-
B04500	Acquisition of intangible assets	(1,099)	(4,429)
B06500	Increase in other financial assets	-	211,396
B06600	Decrease in other financial assets	154,930	-
B07100	Increase in prepayment for equipment	(33,676)	(52,344)
B07500	Interest received	56,343	49,469
B07600	Dividend received	4,059	3,593
B09900	(Decrease) increase in other investing activities	300,400	20,343
BBBB	Net cash flows generated by investing activities	(1,342,888)	80,029

(Continued)

GOOD FINANCE SECURITIES CO., LTD. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31,	
		2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES			
C00200	Decrease in short-term loans	(\$ 1,148,000)	(\$ 514,000)
C00700	Increase in commercial paper payable	-	3,616,383
C00800	Decrease in commercial paper payable	(237,996)	-
C01200	Issuance of bonds payable	300,000	300,000
C01300	Repayment of bonds payable	(500,000)	-
C01600	Proceeds from long-term borrowings	2,224,000	300,000
C01700	Repayment of long-term loan	(197,847)	(60,068)
C03000	Increase in guaranteed deposit received	140	-
C04020	Repayment of principal portion of lease liabilities	(34,661)	(37,639)
C04500	Dividends paid to owners of the Company	(575,149)	(280,064)
CCCC	Net cash flows generated by financing activities	(169,513)	3,324,612
EEEE	Net increase (decrease) in cash and cash equivalents	(443,101)	1,519,311
E00100	Cash and cash equivalents at beginning of year	2,050,489	531,178
E00200	Cash and cash equivalents at end of year	\$ 1,607,388	\$ 2,050,489

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

[Attachment 4] 2025 Earnings Distribution Table

Good Finance Securities Co., Ltd.
2025 Earnings Distribution Table

Unit: NT\$

Item	Amount	
	Subtotal	Total
Undistributed retained earnings, beginning		\$ 233,952,037
Prior period profit and loss adjustment	\$ 3,045,240	
Net profit after tax for 2025	1,158,256,331	
Disposal of investments in equity instruments at fair value through other comprehensive income for 2025, and accumulated income transferred to retained earnings	164,333,688	
Defined benefit plan remeasurement recognized into retained earnings	(17,611,255)	
Current profit after tax plus items other than the current profit after tax included into the undistributed earnings for the current year		1,308,024,004
Provision items		
Provision of legal reserve (10%)	(130,802,400)	
Provision of special reserve (20%)	(261,604,801)	(392,407,201)
Current distributable earnings		1,149,568,840
Distributable items		
Cash dividends - NT\$2.00102488 per share		(624,781,948)
Undistributed retained earnings, end of the period		\$ 524,722,942

- I. For 2025, employee remuneration provided in accordance with the Articles of Incorporation amounted to NT\$11,986,027, and director remuneration amounted to NT\$35,866,725.
- II. In accordance with the provisions of the Income Tax Act, this earnings distribution adopts the specific identification method, with priority given to distributing the most recent year's earnings.

Chairman of the Board: Huang Ku-Han President: Chunag Ta-Hsiu Accounting Manager: Shih-Hsiang Lin

[Attachment 5] Comparison Table for Amendments to the Articles of Incorporation

Good Finance Securities Co., Ltd.
Comparison Table for Amendments to the Articles of Incorporation

Articles	Before the amendments	After the revision	Reasons for the amendments
Article 17	<p>The Company shall have 7 to 11 directors and shall adopt a nomination system. Directors shall be elected by shareholders from the list of candidates.</p> <p>Among these, the directors shall include no less than 3 independent directors who shall be no less than one-fifths of all the directors.</p>	<p>The Company shall have 7 to 11 directors and shall adopt a nomination system. Directors shall be elected by shareholders from the list of candidates.</p> <p>Among these, the directors shall include no less than 3 independent directors who shall be no less than one-third of all the directors.</p>	<p><u>In accordance with Article 4, Paragraph 3 of the Taipei Exchange "Directions for the Establishment and Exercise of Powers by the Board of Directors of TPEX Listed Companies", the number of independent directors of a TPEX listed company shall not be less than one-third of the total number of director seats starting from 2027; however, if the term of directors has not expired in 2027, the requirement shall apply upon the expiration of their term. In addition, for TPEX listed companies with paid-in capital of NT\$10 billion or more and for financial institutions, the requirement shall apply starting from 2024; however, if the term of directors has not expired in 2024, the requirement shall apply upon the expiration of their term. Accordingly, Article 17 of the Company's Articles of Incorporation is amended to ensure compliance with applicable regulations.</u></p>
Article 32	<p>These Articles were enacted on April 21, 1988..... The 37th amendments hereto were made on May 30, 2024. The 38th amendments hereto were made on June 19, 2025.</p>	<p>These Articles were enacted on April 21, 1988..... The 38th amendments hereto were made on June 19, 2025. <u>The 39th amendments hereto were made on June 17, 2026.</u></p>	<p>Added the date for this amendment.</p>

[Attachment 6] Restricted Stock Award Issuance Plan of Good Finance Securities Co., Ltd. for 2026

Article 1: Purpose

In order to recruit and retain required professional talents, encourage employees and enhance employees' loyalty, in order to create interest for the Company and shareholders, and to ensure the integration of interests of the Company's management and employees, and the shareholders, In accordance with Article 267 of the Company Act, Article 22 of the Securities and Exchange Act, and the relevant regulations including the "Regulations Governing the Offering and Issuance of Securities by Issuers" issued by the Financial Supervisory Commission (hereinafter referred to as the "competent authority") (hereinafter referred to as the "Regulations"), the Company hereby establishes the 2026 Restricted Stock Award Issuance Plan (hereinafter referred to as the "Plan").

Article 2: Issuance Period

The issuance is allowed to be completed in full or in batch, if necessary, within two years from the date of receipt of a notice of effective registration from the competent authority. The Board of Directors shall authorize the Chairman to set the actual issuance date.

Article 3: Responsible Unit

The lead and co-underwriters for this issuance are listed as follows:

- I. Organizer: The Human Resources Department shall serve as the lead unit responsible for the implementation of this Plan.
- II. Co-organizers: The Finance Department and other units responsible for coordination and implementation in accordance with this Plan.

Article 4: Total Issuance Amount

A total of 3,568,000 common shares are issued at the par value of NT\$10 per share and the total price of NT\$35,680,000.

Article 5: Eligibility criteria for employee allocation

The employees who are eligible for the allotted RSAs are limited to the Company's full-time employees and the parent company's or subsidiaries' full-time employees who have taken the office on the same date of allotment of the RSA and satisfied specific performance criteria. The aforementioned "controlled or affiliated companies" refer to those meeting the recognition criteria set forth in FSC Letter Jin-Guan-Zheng-Fa-Zi No. 1070121068.

The qualified employees are limited to the following:

- I. Key personnel with high relevance with the Group's future strategic connection and development.
- II. With significant influence over the Company's operations.
- III. Employees whose individual performance is of significant value to the Company.
- IV. New core employees.

The number of RSAs to be allocated to employees shall be determined with reference to factors such as years of service, position level, job performance, overall contribution, special achievements, or other conditions required for management consideration, based on allocation standards proposed by the Chairman and submitted to the Board of Directors for approval. However, employees who hold the status of managers or directors shall first obtain approval from the Remuneration Committee before submission to the Board of Directors for approval. Employees who do not hold the status of managers or directors shall first obtain approval from the Audit Committee before submission to the Board of Directors for approval.

Where the Company issues the employee stock warrant under Paragraph 1 of Article 56-1 of the Regulations Governing the Offering, the cumulative number of shares subscribable for by a single employee, in combination with the cumulative number of the RSA obtained by the employee, may not exceed 0.03% of the Company's total issued shares. And the above in combination with the cumulative number of the employee stock warrant issued by the Company in accordance with Paragraph 1 of Article 56 of the Regulations Governing the Offering and subscribable for by the single employee may not exceed 1% of the Company's total issued shares. However, with special approval from the central competent authority of the relevant industry, the total number of employee stock warrants and RSA obtained by a single employee may be exempted from said restrictions. If there are any changes to the relevant laws and regulations, such changes shall be followed accordingly.

Article 6: Issuance conditions and restrictions

The conditions and restrictions related to this issuance of restricted stock awards are as follows:

- I. Issuance price: Issued without consideration. The issuance price is NT\$0 per share.
- II. Type of issued shares: The Company's new common stocks. Once the RSAs prescribed herein are issued, any rights therein other than the restricted rights until the existing conditions are met shall be identical with those in the common shares issued by the Company.
- III. Vesting conditions:
 1. Fulfillment of vesting conditions means that an employee remains employed on each vesting date after being granted RSAs, has not violated the Company's labor contract, work rules, non-compete and confidentiality agreements, or other contractual arrangements with the Company during the period, and has achieved an annual performance evaluation rating of Achieved Expectations or above; failure to meet any of the foregoing conditions shall be deemed as not satisfying the vesting conditions.
 2. Employees who meet the aforementioned vesting conditions may receive shares in each respective year in accordance with the service conditions, with the maximum allocation ratios as follows:
 - (1) 30% of the number of shares distributable to them, upon expiration of the term of office for three years after the allotment.
 - (2) 30% of the number of shares distributable to them, upon expiration of the term of office for four years after the allotment.
 - (3) 40% of the number of shares distributable to them, upon expiration of the term of office for five years after the allotment.
- IV. Resolution in the case of any employee's failure to meet the vesting conditions:
 1. If, after being granted restricted stock awards, an employee is not employed on a vesting date, violates the Company's labor contract, work rules, non-compete and confidentiality agreements, or other contractual arrangements with the Company, or fails to achieve an annual performance evaluation rating of Achieved Expectations, the Company shall have the right, upon the occurrence of any of the foregoing events, to repurchase without consideration and cancel the RSAs for which the vesting conditions have not been satisfied.
 2. During the vesting period, if an employee voluntarily resigns, retires, is dismissed, or is laid off, the Company shall repurchase without consideration and cancel all previously granted but unvested shares.
- V. Upon occurrence of the following causes, the RSAs not yet vested shall be handled in the following manners:
 1. Unpaid leave: The interest and right in the RSAs for which the vesting conditions are not yet met by the employees who are specially allowed by the Company to take the leave without pay pursuant to laws or personal factors shall be resumed as of the date when the employees resume their job duty, provided that the vesting period shall be deferred subject to the period of the leave without pay relatively.
 2. Transferred to affiliates:
 - (1) The RSAs for employees who apply for transfer to any affiliates voluntarily and fail to satisfy the vesting conditions shall be recalled by the Company without consideration, and then canceled.
 - (2) Where an employee is transferred to an affiliate as approved by the Company due to operational needs, the rights and obligations associated with any unvested restricted shares granted to employees shall remain unaffected and shall be handled in accordance with these Procedures; provided that the employee must remain employed by the affiliate or the Company on the vesting date, failing which the vesting conditions shall be deemed not to have been met, and the Company shall repurchase and cancel the unvested restricted shares granted to employees.
 3. For the employees who cannot continue to work, or die, because of disability as a result of occupational hazard: The right in the RSAs for which the vesting conditions are not yet met by the employees shall be considered meeting the vesting conditions within the time limit prescribed by the vesting conditions as of the date of resignation or death. (For example: 1. Where the employees resign or die upon expiration of two years since holding the position, after being granted the allotment, the employees or their successors may receive 2/3 of the shares allotted to the employees at the first stage, 2/4 thereof at the second stage, and 2/5 thereof at the third stage; 2. where the employees resign or die upon expiration of three and a half years, after being granted the allotment, in addition to the shares already received by the employees at the first stage, the employees or their successors may also receive 7/8 of the shares allotted to the employees at the second stage, and 7/10 thereof at the third stage.)
 4. For the employees other than those who cannot continue to work, or die, because of disability as a result of occupational hazard, the right in the RSAs for which the vesting conditions are not yet met by the employees shall be calculated based on the requirements referred to in the preceding item and allocated at 70% thereof.
 5. Where the Company conducts organizational restructuring in accordance with the Business Mergers and Acquisitions Act, whether the unvested restricted shares granted to employees shall be deemed to have met the vesting conditions or failed to meet the vesting conditions, and the proportion eligible for vesting, shall be determined by the Board of Directors.

- VI. The Company will cancel all of the RSAs recalled by the Company without consideration.
- VII. Restricted rights until vesting conditions are met:
1. After becoming eligible for the allotment of new shares but before meeting the vesting conditions, except in the case of inheritance, the employee shall not sell, pledge, transfer or give the RSAs to any others, or create mortgage thereof, or dispose of the same in any other manners.
 2. After becoming eligible for the allotment of new shares but before meeting the vesting conditions, the rights, including attendance, proposition, speech, voting and right of election, vested in the employee shall be identical with those with respect to the common shares already issued by the Company and shall be exercised pursuant to the trust contract.
 3. Any other rights vested in the employee who becomes eligible for the RSA pursuant to the Regulations but has not yet met the vesting conditions, including but not limited to, rights to receive allotted bonus, stock dividend, legal reserve and capital surplus, and right to subscribe for new shares issued through capital increase in cash, shall be identical with those with respect to the common shares already issued by the Company. The related operations shall be executed pursuant to the trust contract.
 4. The time and procedure to relieve the restrictions on the stocks vested in the employee who meets the vesting conditions on the book closure dates for issuance of bonus shares, cash dividends and subscription for new shares issued through capital increase in cash of the Company and of a shareholders' meeting referred to in Paragraph 3 of Article 165 of the Company Act, or from statutory book closure date de facto until the record date for distribution of rights shall be governed by the trust contract or related laws and regulations.
- VIII. Other clauses:
1. Upon issuance of the RSAs, an application for putting the same in trust shall be filed. Meanwhile, before the vesting conditions are met, no employee may claim return of the RSAs against the trustee with any excuse or in any manner.
 2. When the RSAs are put in trust, the Company or the Company's designee shall handle (including but not limited to) the negotiation, execution, amendment, extension, renewal, rescission and termination of the trust contract with the trustee, namely the directions on delivery, utilization and disposal of the trust property, on behalf of the employees with full power.
 3. If, after an employee has received restricted shares granted to employees, it is discovered that the employee does not meet the vesting conditions, the Company shall have the right to require the employee to return the restricted shares granted to employees that have been obtained.

Article 7: Execution of Contract and Confidentiality

Employees who are granted RSAs shall be deemed to have obtained the restricted shares only after completing the execution of the "RSA Agreement" and the related trust custody procedures in accordance with the Company's notification. Any employee who fails to execute the related documents as required shall be considered waiving his/her right to receive the RSAs.

The employee, as well as any owner of the RSAs referred to herein and derivative equity, shall comply with the Regulations and the "RSA Agreement". Otherwise, he/she will be held failing to meet the vesting conditions. Said employee and owner shall also comply with the Company's non-disclosure requirement posed on salary and remuneration, and be prohibited from inquiring the quantity and details about another person's RSAs or disclosing the details or quantity of the RSAs granted to him/her, or disclosing the related contents and personal equity to any person. If they fail to comply with the requirements, the Company is entitled to recall the RSAs for which he/she has not yet met the vesting conditions, without consideration, and cancel the same.

Article 8: Tax

The tax to be imposed on the s allotted to employees shall be governed by the related R.O.C. laws, and reported and borne by the employees personally.

Article 8: Other Important Matters

The Regulations shall take effect and be enforced upon approval of a majority of the directors present at a Board meeting attended by more than two-thirds of the whole directors and per the resolution adopted by a majority of shareholders present at a shareholders' meeting attended by shareholders representing more than two-thirds of the total issued shares (or per the resolution adopted by the voting rights represented by more than two-thirds of the shareholders present at a shareholders' meeting attended by shareholders representing a majority of the total issued shares), and also upon receipt of the competent authority's approval. Where it is necessary to amend the Regulations upon the competent authority's requirement in the process of submission and review, the Chairman is authorized to do so, and the RSAs may be issued only after the amended Regulations are proposed to the Board meeting for ratification.

Any matters not provided for in these Procedures shall be handled in accordance with applicable laws and regulations.

[Attachment 7] Director Candidate List (including Independent Directors) of the Company

List of Candidates for the 19th Board of Directors of Good Finance Securities Co., Ltd. (Nominator: Board of Directors)						
No.	Position	Name (English Name)	Academic background	Experience	Current job title	Number of consecutive terms served by independent directors
1	Director	Representative of Good Financial Technology Co., Ltd.: Ku- Han Huang (Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000	Department of Japanese Language, Fu Jen Catholic University	Deputy Manager, Yuanta Securities Co., Ltd. Director, CTBC Hong Kong	Chairman, Good Finance Securities Co., Ltd. Chairman, Shanghai Kuhan Investment Management Ltd. Chairman, Asia Value Capital (Shanghai) Ltd. Chairman, Asia Value Capital Co., Ltd. Chairman, Good Financial Technology Co., Ltd. Chairman, Asia Value Cornerstone Capital Co., Ltd. Chairman, Infinite Bliss Financial Technology Co., Ltd. Chairman, Asia Value Capital Chairman, Aman Co., Ltd. Director, Good Innovation Co., Ltd.	-
2	Director	Ming-Li Chuang (Note) Shares held: 8,992,202 shares	Master in Political Science, Chinese Culture University	Chairman, Ta Ching Securities Co., Ltd. Director, Ta Ching Securities Co., Ltd. Chairman, Ta Chun Development and Construction Co., Ltd. Director, Tsao Ching Construction Co., Ltd.	Vice Chairman, Good Finance Securities Co., Ltd. Chairman, Cheer Time Enterprise Co. Ltd. Director, Ta Ching Construction Co., Ltd. Supervisor, Hsin Ching Construction Co., Ltd. Director, Medigen Biotechnology Corp. Chairman, Hsin I Tai Investment Co., Ltd. Chairman, TSC Electronic Co., Ltd.	-
3	Director	Jung-Chun, Chuang (Note) Shares held: 0 share	Department of Economics, Tamkang University	Corporate representative, Bank SinoPac Co., Ltd. Researcher, Ta Ching Securities Investment Consulting Co., Ltd. Audit Personnel, Good Finance Securities Investment Consulting Co., Ltd.	Chairman, Dou Ching Construction Co., Ltd. Manager, arospace	-
4	Director	Representative of Good Financial Technology Co., Ltd.: Chen-Hai Wang (Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000	MBA, University of Montana	Senior Deputy General Manager, China Development Financial Holding Corporation Director, China Development Financial Holding Corporation Director, KGI Securities Co., Ltd. President, Grand Cathy Securities Corporation Independent Director, Hyweb Technology Co., Ltd.	Director, Good Finance Securities Co., Ltd. Chairman, Good Innovation Co., Ltd.	-

5	Director	<p>Representative of Good Financial Technology Co., Ltd.: Yang-Juh Lai</p> <p>(Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000</p>	<p>Master, Department of Electrical Engineering National Cheng Kung University</p>	<p>Head of Internet Technology Team, Information and Communication Institute, ITRI</p>	<p>Director, Good Finance Securities Co., Ltd. Chairman & President, Hyweb Technology Co., Ltd. Chairman of Beijing Hyweb Software Co., Ltd. Director of Hyweb Global Technology Co., Ltd. Chairman, Hyweb Knowledge Co., Ltd. Director, Hyweb Information Co., Ltd. Director of Yotta Technology Co., Ltd. Chairman, Eculture Company Limited Chairman, FunGii Publishing Co.,Ltd. Executive Director of Taiwan Digital Publishing Forum Director of Hyweb Knowledge (Hong Kong) Limited</p>	-
6	Director	<p>Representative of Good Financial Technology Co., Ltd.: Wei-Chung Li</p> <p>(Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000</p>	<p>Department of Electrical Engineering (majoring in electronics and communications), Dahua Junior College M.S. in Electrical and Electronic Engineering, California State University, Long Beach, USA</p>	<p>Vice President of R&D Department, Trend Micro Inc. Supervisor, Mobile Action Technology Inc.</p>	<p>Director, Good Finance Securities Co., Ltd. Chairman, Weijun Investment Co., Ltd. Director, Rongmao Investment Corporation Director, Trend Education Foundation</p>	-
7	Director	<p>Representative of Good Financial Technology Co., Ltd.: Hsun-Chin Peng</p> <p>(Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000</p>	<p>Bachelor, Department of Biology and Public Health of Duke University</p>	<p>Business Planner and Analyst, Citibank Founder of TEDxTaipei</p>	<p>Director, Good Finance Securities Co., Ltd. Director of Suzhou Wangjing Hotel Management Co., Ltd. Chairman, Mei Hau Yu Jing Investment Co., Ltd. Director of Pei Xi Enterprise Co., Ltd. Chairman, Cheng Yu Sheng Investment Co., Ltd. Chairman, Good Land Co., Ltd.</p>	-

8	Independent Director	Keng-Chou Lin (Note) Shares held: 0 share	PhD in Accounting, National Chengchi University	CPA, KPMG Supervisor, ASEC International Corporation Director, Posiflex Technology, Inc. Independent Director, Answer Technology Co., Ltd. Independent Director, KINGLAND PROPERTY CORPORATION LTD.	Independent Director of Good Finance Securities Co., Ltd. CPA of Kuang Ho Accounting Firm Chairman, Hsing Chou Investment Co., Ltd.	1
9	Independent Director	Li-Yi Cheng (Note) Shares held: 0 share	MBA, University of Washington B.S. in International Business, National Taiwan University	Associate Marketing Director, Johnson & Johnson China Chief Brand Officer, Royal FrieslandCampina China Chief Marketing Officer, Nutricia Early Life Nutrition Management (Shanghai) Co., Ltd. Director of Marketing, ABBOTT LABORATORIES SERVICES LLC TAIWAN BRANCH (U.S.A.)	Independent Director of Good Finance Securities Co., Ltd. Vice President, Nutricia Pharmaceutical (Wuxi) Co., Ltd.	1
10	Independent Director	Ching-Hsiu Chen (Note) Shares held: 0 share	Doctorate Program of Law, Institute of Law, National Taiwan University	Visiting Scholar, Georgetown University School of Law, USA Chairman, Law and Regulation Commission, Taipei City Government Attorney and Partner, Chen Shyuu & Pun Law Offices Adjunct Associate Professor, Department of Accounting, Soochow University Deputy Secretary General, Taiwan Administrative Law Association Chairman of the Financial Law Committee and Deputy Secretary General, the Taiwan Bar Association Chairman of the Financial Law Committee, Administrative Law Committee of Taipei Bar Association Independent Director, Hua Nan Financial Holdings Co., Ltd. (2010.07.01~2019.06.30)	Independent Director of Good Finance Securities Co., Ltd. Professor, Department of Law, Soochow University Director, Taiwan Administrative Law Association Director, Chinese Tax Research Center Director, Weng Yuan-Chang Foundation Director, Chong-De Cultural and Educational Foundation	1

11	Independent Director	Jung-Chi Li (Note) Shares held: 0 share	Keio University	Director, Taipei Securities Association Standing Director, Taipei Securities Association Standing Supervisor, Taiwan Securities Association Standing Director, Taiwan Securities Association Standing Supervisor, Taiwan Securities Association Standing Director, Taiwan Securities Association Standing Supervisor, Taiwan Securities Association Standing Director, Taiwan Securities Association Standing Supervisor, Taiwan Securities Association Standing Director, Taiwan Securities Association Director, Taipei Exchange Supervisor, Taipei Exchange President, Wan Tai Securities Co., Ltd. Chairman, Wan Tai Securities Co., Ltd. Chairman, King's Town Securities Co., Ltd.	Director, Wan Wei Feng Co., Ltd. Chairman, Wan Shang Enterprise Co., Ltd. Director, Wan Tai Fireworks Co., Ltd.	-
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[Appendix 1] Articles of Incorporation

Good Finance Securities Co., Ltd. Articles of Incorporation

Section 1 General Provisions

- Article 1: The Company was duly incorporated in accordance with the Company Act and named “美好證券股份有限公司,” and “GOOD FINANCE SECURITIES CO., LTD.” in English.
- Article 2: The business scope of the Company is as follows:
I. H301011 Securities Dealer
II. H401011 Futures Commission Merchants
- Article 2-1: The Company’s business scope is as follows:
I. Brokerage of securities listed on the Taiwan Stock Exchange (TWSE).
II. Proprietary trading of TWSE-listed securities.
III. Margin trading and short sale for the trading of securities.
IV. Brokerage of securities listed on the Taipei Exchange (TPEX).
V. Proprietary trading of securities listed on TPEX.
VI. Underwriting of securities.
VII. Concurrent engagement in futures-related services.
VIII. Consigned trading of foreign securities.
IX. Shareholders service agency.
X. Other securities-related operations approved by the competent authority.
- Article 3: The Company’s headquarters is in Taipei City, the Republic of China (R.O.C.). The Company may establish branches inside and outside the territories of the R.O.C. where it deems it necessary to develop its business.
- Article 4: Any and all public announcements to be made by the Company shall comply with Article 28 of the Company Act.

Section 2 Capital

- Article 5: The Company’s authorized capital is NT\$20 billion, divided into 2 billion shares with NT\$10 per share. The board of directors has been authorized to issue the shares in installments. Within the total capital mentioned in the preceding paragraph, NT\$35 million, divided into 3.5 million shares of NT\$10 per share, shall be reserved ready for issuance of employee stock warrants, which may be issued in installments upon resolution of the board of directors.
- The targets entitled to receive the Company’s employee treasury stocks, employee stock warrants, new shares and restricted share awards include the employees of controlled companies or subsidiaries of the Company meeting certain specific requirements.
- If the price of the stock options issued to employees is lower than the closing price of the Company's stock on the date of issuance, or if the price of treasury shares transferred to employees is lower than the average price of the Company's shares actually bought back, it shall be done with a resolution adopted by a majority of the shareholders present who represent two-thirds or more of the total number of its outstanding shares.
- Article 6: All of the stock certificates of the Company shall be nominal and issued in accordance with the Company Act and related laws of the R.O.C.
- Where the Company wishes to withdraw the public offering already carried out by the Company, such withdrawal may take place only upon resolution of the board of directors and also a resolution adopted by a majority of voting rights of the shareholders present, who represent more than two-thirds of the total issued shares at a shareholders’ meeting.
- Article 7: When the Company issues new shares, it may consolidate all the outstanding shares for printing and issue them without having to print physical shares.
- The shares issued pursuant to the preceding paragraph shall be registered with a securities depository organization, and per the securities depository organization’s request exchanged into securities with large face value.

- Article 8: All shareholder service affairs of the Company, including transfer of stocks, creation of mortgage and pledge, report on loss, inheritance, gift and report on loss and change of specimen seal or changes of address, shall be processed according to the competent authority's "Regulations Governing the Administration of Shareholder Services of Public Companies".
- Article 9: Shareholders shall report their real names or designations and addresses to the Company, and submit the completed specimen seal certificates to the Company to file for reference. Shareholders' claim of stock dividends from the Company or exercise of any other rights shall be tested against the specimen seals deposited at the Company.
- Article 10: Registration for any changes of the roster of shareholders shall be suspended 60 days before any general shareholders' meeting, 30 days before any special shareholders' meeting, or 5 days before the record date for determination of the shareholders entitlement to dividends, bonuses or any other profits distributed by the Company.

Section 3 Shareholders' Meeting

- Article 11: The shareholders' meetings of the Company consist of :
- I. Annual General Meeting
 - II. Extraordinary General Meeting
- The annual general meeting shall be convened within six months after the close of each fiscal year. The extraordinary general meeting shall be held when necessary.
- A shareholders' meeting shall, unless otherwise provided for in the Company Act, be convened by the board of directors.
- Article 12: A notice for convening a shareholders' meeting shall be given to each shareholder 30 days before a annual general meeting, and 15 days before a extraordinary general meeting.
- The date, place and reason for the meeting to be convened shall be indicated in the notice referred to in the preceding paragraph.
- The Company's shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.
- Article 13: A shareholder shall be entitled to one voting right for each share held. However, shares that meet the circumstances referred to in Article 179 of the Company Act have no voting rights.
- Article 14: Any shareholder who is unable to attend the shareholders' meeting in person may appoint a proxy to attend the meeting on their behalf of by presenting the power of attorney in the format prepared by the Company indicating the scope of authorization. When a person who acts as the proxy for two or more shareholders, the number of voting power represented by them shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.
- Unless otherwise provided in the Company Act, shareholders shall delegate their proxy attendants, if necessary, in compliance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.
- Article 15: Unless otherwise specified in the Company Act, shareholders' meetings shall be chaired by the chairperson. If the chairperson takes leave or for reasons cannot perform their duties, the vice chairperson shall act on behalf of the chairperson. If there is no vice chairperson, or if the vice chairperson cannot perform their duties, the chairperson shall appoint one director to act on their behalf. If the chairperson fails to do so, the directors shall nominate one among themselves to act on behalf of the chairperson. The shareholders' meeting shall be governed by the Company's Rules of Procedure for Shareholders Meetings.
- Article 16: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairperson of the meeting and shall be distributed to all shareholders of the Company within twenty days after the close of the meeting. The distribution of the minutes as required in the preceding paragraph may be effected by public notice.
- The minutes shall record the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept for the duration of the existence of the Company.
- The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the company for a minimum period of at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Section 4 Directors and the Audit Committee

- Article 17: The Company shall have 7 to 11 directors and shall adopt a nomination system. Directors shall be elected by shareholders from the list of candidates. Among these, the directors shall include no less than three independent directors who shall be no less than one-fifths of all the directors.
- Article 18: The term of office for directors shall be three years, and they may be reelected for consecutive terms of office.
The Board of Directors is authorized to determine the remuneration to the Company's Chairman, Vice Chairman and directors subject to their engagement in and contribution to the Company's operations, and based on the standard prevailing in the same industry.
The total compensation of all directors for the entire year in the previous paragraph shall be limited to 1% of the issued capital of the Company. They may also receive remuneration distributed from retained earnings, if any, according to Article 30 herein.
- Article 19: The functions and operations of the board of directors are as follows:
I. Set forth the business policy;
II. Prepare important regulations and contracts;
III. Appoint/dismiss the management, and authorize remuneration;
IV. Establish and abolish branches/divisions;
V. Prepare budget and financial reports;
VI. Propose motions for amendments to the Articles of Incorporation, changes of capital and dissolution or merger of the Company to a shareholders' meeting.
VII. Propose motions for the distribution of earnings to a shareholders' meeting.
VIII. Decide other important matters.
- Article 20: The board of directors shall be organized by the directors, one of whom shall be elected as the chairperson at a meeting attended by at least two-thirds of the directors and with the consent of a majority of the attending directors. A vice chairperson may also be elected likewise, if necessary.
- Article 21: The chairperson of the board is empowered to represent the Company. If the chairperson takes leave or for reasons cannot perform their duties, the vice chairperson shall act on behalf of the chairperson. If there is no vice chairperson, or if the vice chairperson cannot perform their duties, the chairperson shall appoint one director to act on their behalf. If the chairperson fails to do so, the directors shall nominate one among themselves to act on behalf of the chairperson.
- Article 22: Meetings of the board of directors shall be convened by the chairperson. The convener shall send a notice setting forth therein the causes of a meeting of the board of directors to each director at least 7 days prior to the meeting.
The notice set forth in the preceding paragraph may be effected by means of electronic transmission, after obtaining the consent from the recipients thereof.
The meeting of the board of directors shall be convened domestically.
- Article 23: The meeting of board of directors shall be attended by directors. Directors shall also appoint other directors to attend a meeting of the board of directors as their proxy, but must every time issue a power of attorney and state therein the scope of authority with reference to the subjects to be discussed at the meeting.
For any decisions that need to be resolved through a meeting of the board of directors under Article 14-3 of the Securities and Exchange Act, independent directors must attend the meeting in person and refrain from appointing other independent directors as proxy attendants.
- Article 24: A meeting of the board of directors may commence only if it is attended by a majority of all the directors. The resolution made at the meeting may be adopted only upon approval of a majority of the directors present at the meeting.
- Article 25: The Company has established the Audit Committee pursuant to the Securities and Exchange Act. The Committee members shall include all independent directors. The Audit Committee is responsible for exercising the powers as a supervisor pursuant to the Company Act, Securities and Exchange Act and other laws and regulations.
The Board of Directors may, depending on the administrative needs, establish other functional committees. The number of members, terms of office, powers and duties, rules of procedure, and resources to be provided by the Company in exercising its powers and duties shall be specified in the charter of each committee and resolved by the Board of Directors.
- Article 26: (Deleted)

Section 5 Managerial Officers

Article 27: The Company may appoint one president to execute the resolutions made by the board of directors and take charge of the Company's business. In addition, the Company may appoint several other managerial officers. Appointment and discharge and the remuneration of these managerial officers shall be decided in accordance with the Company Act or other relevant laws and regulations.

Article 28: (Deleted)

Section 6 Financial Reports

Article 29: The Company's fiscal year commences from January 1 to December 31 of each year. At the end of the fiscal year, the board shall prepare the following statements and submit the same to the annual general meeting for ratification.

I. Business report;

II. Financial statements;

III. Proposals for surplus earning distribution or loss off-setting.

Article 30: When the Company makes a profit in a year, it shall set aside not less than 1% of such profit as employees' remuneration, which shall be distributed in the form of stock or cash as determined by the Board of Directors. The recipients of employee remuneration may include the employees of parents or subsidiaries of the company meeting certain specific requirements. The Company may set aside not more than 3% of the aforesaid profits as remuneration to directors as determined by the Board of Directors in accordance with the relevant regulations established by the Board of Directors.

Article 30: If the Company records a profit in a year, no less than 80% of the amount distributed as remuneration to employees referred to in the preceding paragraph shall be distributed as the remuneration to the entry-level employees. The motions for distribution of remuneration to employees and directors shall be submitted to the shareholders' meeting for reporting. If, however, the Company has accumulated losses, profit shall first be used to offset accumulated losses and then to set aside the remuneration to employees and directors according to the aforementioned percentages.

Article 30-1: The Company's earnings distribution or losses offset may be made at the end of each semi-annual period.

If the Company has earnings from the first half of the fiscal year and from the annual account settlement, it shall first appropriate for the payment of corporate income tax and covering of carryforward loss. Then, it shall contribute 10% of the balance to the legal reserve, and also make a contribution to the special reserve at the percentage defined by the competent authority, as well as make a provision/reversal of special reserves pursuant to the laws. The residual balance shall be added to undistributed earnings carried from previous years. Distributions to shareholders shall be made in the following methods: (1) by issuance of new shares, the board of directors shall prepare an earnings distribution proposal and submit it to the shareholders' meeting for approval before the distribution is made; (2) by distribution in cash, the board of directors is authorized to make the distribution with at least two-thirds of the directors present and a resolution approved by a majority of the directors present, and shall report to the shareholders' meeting.

The Company's earnings and cash flow were primarily affected by fluctuations in the economic cycle. In order to seek sustainable and stable business development, the Company adopted the balanced dividend policy. The cash dividend distributed by the Company, if any, shall account for at least 10% of the whole dividends for the year.

When the Company has no earnings to be distributed, or the remaining earnings is substantially lower than the Company's distributions in the prior year, or if considering the Company's finance, sales, and operations, the Company can distribute all or a portion of its retained earnings in accordance with applicable laws or rules issued by the competent authority. If the distribution is made in the form of cash, the board of directors is authorized to make the distribution with at least two-thirds of the directors present and a resolution approved by a majority of the directors present, and shall report to the shareholders' meeting.

Article 31: Any matters not covered herein shall be governed by the Company Act of the R.O.C.

Article 32: These Articles were enacted on April 21, 1988. 1st amendments hereto were made on June 29, 1988. 2nd amendments hereto were made on July 7, 1988. 3rd amendments hereto were made on July 10, 1989. 4th amendments hereto were made on June 30, 1990. 5th amendments hereto were made on October 12, 1990. 6th amendments hereto were made on May 30, 1993. 7th amendments hereto were made on May 25, 1994. 8th amendments hereto were made on October 13, 1994. 9th amendments hereto were made on March 3, 1995. 10th amendments hereto were made on March 24, 1995. 11th amendments hereto were made on May 12, 1995. 12th amendments hereto were made on July 15, 1996. 13th amendments hereto were made on May 14, 1997. 14th amendments hereto were made on December 3, 1997. 15th amendments hereto were made on May 5, 1998. 16th amendments hereto were made on June 26, 1999. 17th amendments hereto were made on June 27, 2000. 18th amendments hereto were made on May 31, 2002. 19th amendments hereto were made on April 11, 2003. 20th amendments hereto were made on June 25, 2004. 21st amendments hereto were made on June 17, 2005. 22nd amendments hereto were made on June 2, 2006. 23rd amendments hereto were made on June 15, 2007. 24th amendments hereto were made on June 20, 2008. 25th amendments hereto were made on June 10, 2009. 26th amendments hereto were made on June 25, 2010. 27th amendments hereto were made on June 28, 2012. 28th amendments hereto were made on June 20, 2013. 29th amendments hereto were made on June 18, 2015. 30th amendments hereto were made on June 23, 2016. 31st amendments hereto were made on May 29, 2018. 32nd amendments hereto were made on November 9, 2018. 33rd amendments hereto were made on June 19, 2020. 34th amendments hereto were made on August 17, 2021. 35th amendments hereto were made on June 2, 2022. The 36th amendments hereto were made on May 24, 2023. The 37th amendments hereto were made on May 30, 2024. The 38th amendments hereto were made on June 19, 2025.

Good Finance Securities Co., Ltd.

Chairperson: Huang Ku-Han

[Appendix 2] Rules of Procedure for Shareholders Meetings of Good Finance Securities Co., Ltd.

Rules of Procedure for Shareholders Meetings of Good Finance Securities Co., Ltd.

Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors. Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The 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 an annual general meeting or before 15 days before the date of an extraordinary general meeting. The 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 annual general meeting or before 15 days before the date of the extraordinary general meeting. 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 thereby. The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

- I. For physical shareholders meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
- III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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.

Election or dismissal 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, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an Extraordinary Motion.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any Extraordinary Motion or otherwise in the same meeting.

A shareholder holding 1% or more of the total number of issued shares may submit to this Corporation a proposal for discussion at an annual general meeting. The number of items so proposed is limited to only one, and no proposal containing more than one item will be included in the meeting agenda. 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.

A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before an annual general 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 annual general 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.

All shareholders shall be notified of the convening of a shareholders' meeting prior to a deadline as stipulated in the law. However, the shareholders holding fewer than 1,000 shares notice may be notified by means of making a public announcement on the Market Observation Post System (MOPS).

Article 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 five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two 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.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two 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.

Article 5

The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 6

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") 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 virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

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

The 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.

The 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.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 7

Convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

- I. How shareholders attend the virtual meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
 - (IV) Actions to be taken if the outcome of all proposals have been announced and Extraordinary Motion has not been carried out.
- III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 8

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair as referred to in the preceding paragraph, the 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 shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one audit committee member in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 9

The Company shall make audio or video recordings of the shareholders' meeting, which shall be retained for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 10

Attendance at shareholders meetings 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 shares checked in on the virtual meeting 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 disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

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 one 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. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting 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. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to 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.

Article 11

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, call for a vote, and schedule sufficient time for voting.

Article 12

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.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

Article 13

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, 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% 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.

Article 14

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 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 two 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 online, 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 two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

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

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

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

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders meeting, if shareholders, solicitor or proxy who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for Extraordinary Motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 15

The election of directors at a shareholders meeting shall be held in accordance with the Regulations Governing the Election of Directors and Independent Directors 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, and the names of directors not elected and number of votes they received.

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. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 16

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.

The 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 voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 17

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, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

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

Article 18

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.

Article 19

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 five days in accordance with Article 182 of the Company Act.

Article 20

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 21

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 22

In the event of a virtual shareholders meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the first paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders

attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the first paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the first paragraph.

Article 23

When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 24

These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 25

These Rules were established on June 2, 2022.

[Appendix 3] Regulations Governing the Election of Directors and Independent Directors of Good Finance Securities Co., Ltd.

Regulations Governing the Election of Directors and Independent Directors of Good Finance Securities Co., Ltd.

- I. These Regulations are hereby established in accordance with the provisions of the Company Act and the Company's Articles of Incorporation. The election of all directors of the Company shall be governed by these Regulations.
- II. The Company elects its directors at the shareholders' meeting.
- III. For the election of directors of the Company, the attendance card numbers printed on the ballots may be used instead of recording the names of voters.
- IV. In the process of electing directors of the Company, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected. The Board of Directors shall prepare and distribute to each shareholder the same number of votes as the number of directors to be elected, which may be and may be cast for a single candidate or split among multiple candidates.
The votes of Directors casted for the election of independent and non-independent Directors shall be counted and elected separately.
- V. The directors of the Company shall be elected by the shareholders' meeting from among the persons with disposing capacity. The number of Directors shall be as specified in the Company's Articles of Incorporation. Based on a statistical tallying of the ballots, those receiving ballots representing the highest numbers of voting rights shall be elected sequentially as independent and non-independent Directors. A shareholder who is elected as a director shall decide by himself/herself to serve as a director before the election list is announced and filed as required by law. If he/she declares to abstain, the vacancy shall be filled by the next candidate with the highest number 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.
- VI. The attendance number and the number of voting rights of each voter shall be printed on the ballot prepared by the Board of Directors.
- VII. Before the election begins, the Chair shall appoint a number of vote-monitoring and vote-counting personnel to perform their respective duties.
- VIII. Ballot boxes shall be prepared by the Board of Directors, and shall be opened and inspected by the vote-monitoring personnel before voting.
- IX. Voters shall note the name of the candidates and the account number on each ballot. Where the candidate is not a shareholder, the ID number and name of the candidate shall be indicated on the ballot, which shall then be cast in the ballot box. Where the candidate is a government agency or a juristic person, the candidate column on the ballot shall include the name of the government agency or juristic person, or its representative.
- X. A ballot is invalid if any of the following circumstances occur:
 1. Votes that are not in compliance with these Rules.
 2. A blank ballot is placed in the ballot box.
 3. A ballot is unidentifiable due to illegible writing or incomplete corrections.
 4. The account number and name of the candidate who is a shareholder filled in the ballot are inconsistent with the shareholders' roster, and the name and ID number of the candidate who is not a shareholder filled in the ballot are incorrect.
 5. The number of candidates filled in the ballot exceeds the number of seats to be elected.
 6. The ballot contains other written characters in addition to the candidate's name, shareholder account number, or ID number, and the allocated number of votes.
 7. Either the candidate's name or the shareholder account number (ID number) is missing.
- XI. Ballot boxes shall be prepared for the election of Directors and shall be opened by the vote-monitoring and vote-counting personnel after voting.
- XII. Upon completion of the voting, the ballots were counted on the site and the results were announced by the Chair.
- XIII. The Company shall issue notifications to the persons elected as Directors.
- XIV. These Rules, and any amendments hereto, shall be implemented after approval by a shareholders meeting.
- XV. Effective on December 3, 1997 upon approval at the extraordinary general meeting.
First amendment was made on May 31, 2002.
Second amendment was made on June 15, 2007.
Third amendment was made on June 23, 2016.

[Appendix 4] Shareholdings of All Directors

The information available as of April 19, 2026 when the registration for transfer of stocks was suspended for the annual general meeting:

Position	Name	Date elected	Shareholding while elected		Current shareholding		Remarks
			Shares	Shareholding ratio at the time (%)	Shares	Shareholding ratio at the time (%)	
Chairman	Infinite Bliss Financial Technology Co., Ltd.	2023.05.24	114,670,000	36.84%	148,673,000	47.59%	
	Representative: Ku-Han Huang						
Vice chairperson	Ming-Li Chuang	2023.05.24	8,992,202	2.89%	8,992,202	2.88%	
Director	Infinite Bliss Financial Technology Co., Ltd.						
	Representative: Yang-Juh Lai						
Director	Infinite Bliss Financial Technology Co., Ltd.						
	Representative: Ming-Dao Gu						
Director	Infinite Bliss Financial Technology Co., Ltd.	2023.05.24	114,670,000	36.84%	148,673,000	47.59%	
	Representative: Chen-Hai Wang						
Director	Infinite Bliss Financial Technology Co., Ltd.						
	Representative: Hsun-Chin Peng						
Director	Infinite Bliss Financial Technology Co., Ltd.						
	Representative: Wei-Chung Li						
Director	Fu-Liang Wan	2023.05.24	0	0.00%	115,000	0.04%	
Independent Director	Keng-Chou Lin	2023.05.24	0	0.00%	0	0.00%	
Independent Director	Ching-Hsiu Chen	2023.05.24	0	0.00%	0	0.00%	
Independent Director	Li-Yi Cheng	2023.05.24	0	0.00%	0	0.00%	
Total			123,662,202		157,780,202		

Total shares issued on May 24, 2023: 311,265,974 shares

Total shares issued on April 19, 2026: 312,390,974 shares

Remarks:

1. The required combined shareholding of all directors by law should be 12,495,638 shares, and a total of 157,780,202 shares have been held as of April 19, 2026. (The shares held by independent directors are excluded from the shares held by directors.)
2. The Company has established the Audit Committee. Therefore, no required combined shareholding of supervisors by law shall apply.