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

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
Meeting Format: Physical Meeting with Video Assistance
Number of shares present: The total number of issued shares of the Company (after deducting the 160,000 shares without voting rights under Article 179 of the Company Act) is 312,230,974 shares, and the total number of shares represented by shareholders attending and proxies is 204,852,090 shares (exercised via electronic manner: 176,458,520 shares; exercised via video conference: 10,224 shares), representing 65.60% of the total number of issued shares
Directors present at the meeting: Chairman, Huang Ku-Han; Vice Chairman, Ming-Li Chuang; Director, Wang, Chen-Hai; Director, Li, Wei-Chung; Independent Director, Lin Keng-Chou (Convener of the Audit Committee); and Independent Director, Chen, Ching-Hsiu; for a total of 6 directors in attendance, representing more than half of the Company's 11 board seats.
Participants: Wu Chun-Lin, CPA, and Wei Chi-Hsiang, Esq.

Chaired by: Huang Ku-Han, Chairman　　　　Recorded by: Li Chen-Hua

One. The Chairperson announced the meeting in order: the meeting began as the shares held by the shareholders present have reached a quorum.
Two. Chairperson Remarks (omitted)
Three. Reports

I. The 2025 Business Report (please refer to Attachment 1), please review. (Omitted)
II. The Audit Committee Review Report (please refer to Attachment 2) on the 2025 Financial Statements, please review. (Omitted)
III. Report on the 2025 earnings distribution, please review. (Omitted)
IV. The report on 2025 distribution of employees' and directors' remuneration to is submitted for review. (Omitted)

Four. Ratifications

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 and Attachment 3 for the 2025 Business Report, the Independent Auditors' Report, and the aforesaid financial statements, respectively.

Shareholder Account No. 19667 raised the following question: 1. Although the Company's operating performance in 2025 was outstanding, the earnings distribution amounted to a cash dividend of only NT$2.00102488 per share. The shareholder hopes that the Company will continue to increase its dividend payout in the future so that shareholders can further share in its operating achievements. 2. Please explain the impact of industry consolidation and merger trends on the Company, as well as the Company's future development direction.

Chairperson's Response: 1. With respect to the Company's dividend policy, the Board of Directors carefully evaluates factors including the Company's overall financial position, capital requirements, future development plans, and shareholders' interests. Based on these considerations, the Board determines whether earnings should be retained to support business expansion and capital strengthening or distributed to shareholders in the form of dividends. The Company has consistently adhered to the principle of balancing shareholders' interests with its long-term development. As operating performance continues to improve, the Company expects to steadily enhance its cash dividend payouts in the future. However, dividend distributions will continue to depend on the Company's profitability, capital structure, and overall financial condition. Strengthening the Company's competitiveness and profitability remains the key to enhancing long-term shareholder value. 2. At present, the Company has no specific merger or industry consolidation plans. However, in response to intensifying competition and the rapidly changing market environment, the Company will continue to monitor opportunities for industry collaboration and strategic alliances to enhance its overall competitive advantage. As AI and digital technologies continue to mature, securities firms with greater scale and stronger capital resources will be better positioned to invest in technological innovation, digital transformation, and diversified business development, thereby further enhancing operational efficiency and investment performance. Should appropriate opportunities for collaboration or consolidation arise in the future, and where such opportunities are in the best interests of the Company and all shareholders, the Company will evaluate them prudently and proceed in accordance with applicable regulations.

Resolution: The proposal was approved as presented by vote. The voting results were as follows:

Number of voting rights represented by shareholders present	Voting result	% of voting rights of shareholders present
204,852,090	Rights voting in favor of the proposal: 200,342,859 (including 175,884,524 rights via electronic voting; 0 rights via video voting)	97.79%
	Rights voting against the proposal: 4,444 (including 4,444 rights via electronic voting; 0 rights via video voting)	0.00%
	Invalid rights: 0.	0.00%
	Abstained/non-voting rights: 4,504,787 (including 569,552 rights via electronic voting; 10,224 rights via video voting)	2.19%

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 for the earnings distribution statement.

Resolution: The proposal was approved as presented by vote. The voting results were as follows:

Number of voting rights represented by shareholders present	Voting result	% of voting rights of shareholders present
204,852,090	Rights voting in favor of the proposal: 199,773,659 (including 175,158,524 rights via electronic voting; 0 rights via video voting)	97.52%
	Rights voting against the proposal: 732,444 (including 732,444 rights via electronic voting; 0 rights via video voting)	0.35%
	Invalid rights: 0.	0.00%
	Abstained/non-voting rights: 4,345,987 (including 567,552 rights via electronic voting; 10,224 rights via video voting)	2.12%

Five. Discussions

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 for the Company's Articles of Incorporation Before and After Revision is attached as Attachment 5.

Resolution: The proposal was approved as presented by vote. The voting results were as follows:

Number of voting rights represented by shareholders present	Voting result	% of voting rights of shareholders present
204,852,090	Rights voting in favor of the proposal: 200,500,552 (including 175,885,417 rights via electronic voting; 0 rights via video voting)	97.87%
	Rights voting against the proposal: 5,454 (including 5,454 rights via electronic voting; 0 rights via video voting)	0.00%
	Invalid rights: 0.	0.00%
	Abstained/non-voting rights: 4,346,084 (including 567,649 rights via electronic voting; 10,224 rights via video voting)	2.12%

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 two 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 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: The proposal was approved as presented by vote. The voting results were as follows:

Number of voting rights represented by shareholders present	Voting result	% of voting rights of shareholders present
204,852,090	Rights voting in favor of the proposal: 200,170,710 (including 175,555,575 rights via electronic voting; 0 rights via video voting)	97.71%
	Rights voting against the proposal: 333,296 (including 333,296 rights via electronic voting; 0 rights via video voting)	0.16%
	Invalid rights: 0.	0.00%
	Abstained/non-voting rights: 4,348,084 (including 569,649 rights via electronic voting; 10,224 rights via video voting)	2.12%

Six. 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 for their educational background, experience, and other relevant information.

Election Results: The elected directors of the 19th Board of Directors and the number of votes received are as follows:

Account Number (Identification Document Number)	Account Name (or Name)	Number of votes received	Remarks
23501	Good Financial Technology Co., Ltd. Representative: Huang Ku-Han	236,891,448	Elected Director
5	Ming-Li Chuang	228,579,048	Elected Director
23501	Good Financial Technology Co., Ltd. Representative: Peng Hsua-Chin	226,930,475	Elected Director
23501	Good Financial Technology Co., Ltd. Representative: Li, Wei-Chung	226,137,807	Elected Director
23501	Good Financial Technology Co., Ltd. Representative: Wang, Chen-Hai	226,099,885	Elected Director
23501	Good Financial Technology Co., Ltd. Representative: Lai Yang-Juh	226,083,215	Elected Director
F12832****	Chuang Jung-Chun	67,067,321	Elected Director
Y12003****	Lin Keng-Chou	228,194,746	Elected Independent Director
Q12027****	Li Jung-Chi	228,061,988	Elected Independent Director

A22472****	Cheng Li-Yi	227,784,152	Elected Independent Director
N12120****	Chen Ching-Hsiu	18,006,704	Elected Independent Director

Seven. 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	Good Financial Technology Co., Ltd. Representative: Huang Ku-Han	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. Director, Cheng Yu Sheng Investment Co., Ltd.
Director	Chuang Ming-Li	Chairman, Hsin I Tai Investment Co., Ltd.
Director	Good Financial Technology Co., Ltd. Representative: Wang Chen-Hai	Chairman, Good Innovation Co., Ltd.
Director	Good Financial Technology Co., Ltd. Representative: Peng Hsua-Chin	Director, Mei Hau Yu Jing Investment Co., Ltd. Director, Cheng Yu Sheng Investment Co., Ltd.
Director	Good Financial Technology Co., Ltd. Representative: Li Wei-Chung	Chairman, Weijun Investment Co., Ltd. Director, Rongmao Investment Corporation
Independent Director	Lin Keng-Chou	Chairman, Hsing Chou Investment Co., Ltd.

Shareholder Account No. 19667 raised the following comment: The shareholder reminded the Company that, in accordance with the relevant procedural requirements, the resolution on the election of directors should be completed before the resolution on lifting the non-competition restrictions applicable to directors is considered.

Chairperson's Response: The Shareholder Services Agent is requested to provide an explanation.

Response from the Shareholder Services Agent: This annual general shareholders' meeting was conducted as a physical meeting with video conferencing support. Under the current operating mechanism of the virtual shareholders' meeting platform and electronic voting system, the voting process must be conducted using a single vote-counting procedure. In addition, in accordance with the relevant shareholder services operating procedures and to facilitate shareholders exercising their voting rights through the virtual meeting platform, all proposals at this shareholders' meeting were voted on using a centralized voting process with votes counted in a single tally.

Resolution: The proposal was approved as presented by vote. The voting results were as follows:

Number of voting rights represented by shareholders present	Voting result	% of voting rights of shareholders present
204,852,090	Rights voting in favor of the proposal: 200,077,891 (including 175,728,708 rights via electronic voting; 0 rights via video voting)	97.66%
	Rights voting against the proposal: 104,977 (including 104,977 rights via electronic voting; 0 rights via video voting)	0.05%
	Invalid rights: 0.	0.00%
	Abstained/non-voting rights: 4,669,222 (including 624,835 rights via electronic voting; 10,224 rights via video voting)	2.27%

Eight. Extraordinary Motions: The meeting adjourned as no other extraordinary motion was put forward after the Chairperson consulted all the shareholders present.

Nine. Adjournment: 10:50 a.m. on the same day.

Note: These minutes record only a summary of the meeting proceedings. The audio and video recordings made during the meeting shall prevail in the event of any discrepancy.

Chaired by: Huang Ku-Han **Recorded by: Li Chen-Hua**

[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+(twn)
- Domestic short-term credit rating: F2(twn)

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

[Attachment 2] Audit Committee’s Review Report

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:

<u>Recognition of brokerage handling fee revenue</u>

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

<u>*Notice to Readers*</u>

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 Amount	%	December 31, 2024 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

(Continued)

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

			December 31, 2025		December 31, 2024	
	ASSETS	Notes	Amount	%	Amount	%
	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		3,411,609	11	2,085,777	9
906001	Total assets		$ 32,451,971	100	$ 23,539,394	100

(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 Amount	%	December 31, 2024 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 Amount	%	December 31, 2024 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		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					
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		3,078,305	9	2,361,119	10
906004	Total equity		9,766,415	30	8,298,389	35
906002	Total liabilities and equity		$ 32,451,971	100	$ 23,539,394	100

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	2025 Amount	2025 %	2024 Amount	2024 %
	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		2,129,138	100	1,559,246	100
	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)

	Items	Notes	Years ended December 31, 2025 Amount	%	2024 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		1,018,390	48	386,082	24
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	111,701	5	70,130	5
600000	Total non-operating income and expenses		129,315	6	90,581	6
902001	Income before income tax		1,147,705	54	476,663	30
701000	Income tax (expenses) benefit	4 and 24	10,552	-	(35,294)	(2)
902005	Net income		1,158,257	54	441,369	28
	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)

			Years ended December 31,			
			2025		2024	
	Items	Notes	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 and26)		
		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	Total equity
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	Years ended December 31, 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)

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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

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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	Years ended December 31, 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	278,475	3,324,636
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	$ 1,543,401	$ 2,025,056

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 Amount	%	December 31, 2024 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	13and 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 Amount	%	December 31, 2024 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					
305140	Unrealized gains 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		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	%
	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		2,165,459	100	1,602,329	100
	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		(1,126,698)	(52)	(1,191,849)	(74)
5XXXXX	Operating profits		1,038,761	48	410,480	26
602000	Other gains and losses	23	112,977	5	71,484	4
600000	Total non-operating income and expenses		112,977	5	71,484	4

(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)

			Years ended December 31,			
			2025		2024	
	Items	Notes	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		1,158,257	54	441,369	28
	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		863,206	40	2,366,230	147
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		3,673	-	(2,760)	-
805000	Other comprehensive (loss) income for the year, net of tax		866,879	40	2,363,470	147
902006	Total comprehensive income (loss) for the year		$ 2,025,136	94	$ 2,804,839	175
	Profit, attributable to:					
913100	Owners of the parent		$ 1,158,257	54	$ 441,369	28
	Total comprehensive income (loss) attributable to:					
914100	Owners of the parent		$ 2,025,136	94	$ $2,804,839	175
	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 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)		
		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	Total equity
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)

		2025	2024
		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	Years ended December 31, 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] 2025Earnings 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	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 3 independent directors who shall be no less than one-fifths of all the directors.	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 3 independent directors who shall be no less than one-third of all the directors.	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.
Article 32	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.	These Articles were enacted on April 21, 1988...... The 38th amendments hereto were made on June 19, 2025. The 39th amendments hereto were made on June 17, 2026.	Added the date for this amendment.

[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, arcspace	-
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	Representative of Good Financial Technology Co., Ltd.: Yang-Juh Lai (Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000	Master, Department of Electrical Engineering National Cheng Kung University	Head of Internet Technology Team, Information and Communication Institute, ITRI	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	-
6	Director	Representative of Good Financial Technology Co., Ltd.: Wei-Chung Li (Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000	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	Vice President of R&D Department, Trend Micro Inc. Supervisor, Mobile Action Technology Inc.	Director, Good Finance Securities Co., Ltd. Chairman, Weijun Investment Co., Ltd. Director, Rongmao Investment Corporation Director, Trend Education Foundation	-
7	Director	Representative of Good Financial Technology Co., Ltd.: Hsun-Chin Peng (Note) Shareholding of Good Finance Financial Technology Co., Ltd.: 148,673,000	Bachelor, Department of Biology and Public Health of Duke University	Business Planner and Analyst, Citibank Founder of TEDxTaipei	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.	-

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 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.	-