

Stock code : 3040



## **Global View Co., Ltd. 2025 ANNUAL GENERAL SHAREHOLDERS' MEETING**

### **MEETING AGENDA**

(Translation in English—Original in Chinese)

**Date :** 9:00a.m., June 11, 2025 (Wed.)

**Meeting method :** physical shareholders' meeting

**Meeting location :** 13th floor, No. 29-1, Fuzhong Road, Banqiao District, New Taipei City

(Itabashi District Agricultural Association Building 2, 13th Floor, 8th Study Hall).

## **Please Read the Following Notice Before Using the Meeting Agenda**

Readers are advised that the original version is in Chinese. If there is any conflict between the English version and the Chinese one or any difference in the interpretation of the two versions, the Chinese language report shall prevail.

In addition, certain of our financial information have been published in accordance with requirements of the Republic of China Securities and Futures Commission and are presented in conformity with accounting principles generally accepted in the Republic of China. Readers should be cautioned that these accounting principles differ in many material respects from accounting principles generally accepted in other countries.

Except as required by law, we undertake no obligation to update any forward-looking statement, whether as a result of new information, future events, or otherwise.

The materials and information provided on this meeting agenda have been issued by Global View and are posted solely for informational purposes and is not an offer to buy or sell or a solicitation of an offer to buy or sell any securities issued by us or otherwise.

# **Table of Contents**

## **1. Meeting procedures**

### **2. Agenda of the Shareholders' Ordinary Meeting .....** 1

I. Matters to be reported .....	2
II. Matters to be approved .....	2
III. Matters for Discussion .....	4
IV. Extraordinary Motion.....	9

## **3. Annex**

(I) 2024 Annual business report .....	10
(II) 2024 Annual Audit Committee Audit Report .....	14
(III) 2024 annual accountant's audit report, financial statements and consolidated financial statements .....	15
(IV) Table of the distribution of surpluses for the year 2024 .....	37
(V)The securities firm issues an assessment opinion on the necessity and reasonableness of the private placement.....	38
(VI) Comparison table of amendments to the articles of association .....	43
(VII) Summary of the real estate valuation report .....	47

## **4.Appendix**

(I) Corporate Charter(Article of Incorporation) .....	53
(II) Rules of Procedure for Shareholder Meetings.....	60
(III) Shareholding of Directors and Supervisors .....	76

# **Global View Co., Ltd.**

## **Meeting Agenda for the 2025 General Shareholders' Meeting**

- 1. Time: 9:00a.m., June 11, 2025 (Wed.)**
- 2. Meeting method: physical shareholders' meeting**
- 3. Meeting place: 13th floor, No. 29-1, Fuzhong Road, Banqiao District, New Taipei City**  
(Itabashi District Agricultural Association Building 2, 13th Floor, 8th Study Hall).
- 4. Call the Meeting to Order.**
- 5. Chairperson Remarks**
- 6. Management Presentation (Company Reports)**
- 7. Proposals**
- 8. Discussion**
- 9. Questions and Motions**
- 10. Adjournment**

# **Global View Co., Ltd.**

## **Procedure for the 2025 Annual Meeting of Shareholders**

### **1. Call the Meeting to Order**

### **2. Chairperson Remarks**

### **3. Management Presentation (Company Reports)**

1. 2024 Annual Business report.
2. 2024 Annual Audit Committee Audit Report.
3. 2024 Annual Report on Directors' Remuneration and Employee Remuneration Distribution.
4. The company plans to purchase a logistics and warehousing center

### **4. Proposals**

1. 2024 Annual business report and financial statements.
2. 2024 Annual Surplus Distribution.

### **5. Discussion**

1. The Company handled the case of cash capital increase and private placement of ordinary shares.
2. Amendments to the Articles of Association of the Company.

### **6. Questions and Motions**

### **7. Adjournment**

## 【Management Presentation (Company Reports)】

1. Please check the annual business report 2024.

Note: The Company's 2024 annual business report is detailed in Annex 1 (please refer to pages 10 to 13).

2. 2024 Audit Committee audit report, please inspect.

Note: The audit report of the Audit Committee of the Company for 2024 is detailed in Annex 2 (please refer to page 14).

3. 2024 Annual Report on Directors' Remuneration and Employee Remuneration Distribution, please refer to it.

Note: The Company's pre-tax profit for the year 2024 that has not yet been provided for directors' remuneration and employee remuneration is NT\$58,261,076, and in accordance with Article 19 of the Articles of Association of the Company, 2% of the directors' remuneration is proposed to be withdrawn, totaling NT\$1,165,222; It is proposed to allocate 1% of employee compensation, totaling NT\$582,611, to be paid in cash.

4. The company intends to purchase a logistics and warehousing center, please do so Discuss.

Note:

1. In order to expand the company's business scale in Taiwan, it purchased a logistics and warehousing center that is expected to be built on 11 parcels of land including Lot 34, Ruiping Section, Yangmei District, Taoyuan City, with a land area of 23,297.33 square meters (7,047.44 ping) and a building area of 64,303.62 square meters ( 19,451.85 pyeong), the total purchase price is estimated to be about 6,269,000 yuan (tax included).

2. This case has been approved by the resolution of the board of directors to sign a memorandum of cooperation with the landholder for the sale and purchase of real estate, obtain the right of preferential bargaining, and handle it in accordance with the provisions of the company's "Procedures for Obtaining or Disposing of Assets", and the summary of the real estate valuation report issued by the real estate appraiser firm can be found in Annex VII (pages 47 to 52).

3. If the total transaction price is affected by market changes or other factors, the actual transaction price shall not be higher than 10% of the above-mentioned

estimated purchase price change, and the chairman of the board of directors shall be authorized to handle it at its sole discretion.

Resolution:

## 【Proposals】

Item 1: [Proposed by the Board of Directors]

Cause: 2024 annual business report and financial statements, please acknowledge.

Description:

The Company's 2024 annual business report and individual and consolidated financial statements have been prepared, of which the individual and consolidated financial statements have been entrusted to be checked by Dai Xinwei and Chen Peide of Qinye Zhongxin United Accounting Firm, and an unqualified audit report will be issued, which will be submitted to the Audit Committee for review together with the business report, and the relevant information is detailed in Annex I (please refer to pages 10 to 13) and Annex III (see pages 15 to 36).

Resolution:

Item 2: [Proposed by the Board of Directors]

Cause: 2024 surplus distribution case, please acknowledge.

Description:

1. It shall be handled in accordance with Article 19-1 of the Articles of Association of the Company and relevant laws and regulations.
2. Among them, the shareholders' dividend is proposed to be distributed in NT\$63,000,000 and a cash dividend of NT\$1 per share.
3. The cash dividend shall be calculated according to the distribution ratio up to the yuan, and the total amount of the distribution less than one yuan shall be transferred to the company's other income.
4. The distribution of earnings before the dividend distribution base date, if the number of shares outstanding is affected due to the repurchase of the company's shares or the transfer of treasury shares, cancellation or cash capital increase and other factors, resulting in a change in the dividend distribution ratio of shareholders and needs to be amended, it is proposed that the shareholders' meeting authorize the board of directors to make necessary

adjustments for the change.

5. Please refer to Annex 4 for details of the Company's 2024 Earnings Distribution Table (please refer to page 37).

Resolution:

## 【Discussion】

Item 1: [Proposed by the Board of Directors]

Cause: The Company handled the case of cash capital increase and private placement of ordinary sharesPlease Discuss.

Description:

1.In order to expand the scale of operations, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation and development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness, it is proposed to apply for private placement of ordinary shares within the quota of no more than 37,500 ordinary shares, with a par value of NT\$10 per share.

2. In accordance with Article 43-6 of the Securities and Exchange Act, the matters to be explained in the handling of a private placement are as follows:

(1) Basis and reasonableness of price setting:

1. The private placement price shall not be less than 8% of the higher price calculated according to the following two benchmarks before the pricing date of the pricing basis authorized by the board of directors of the Company in accordance with the resolution of the shareholders' meeting.

(1) The simple arithmetic average of the closing price of ordinary shares calculated 1, 3 and 5 business days prior to the fixing date after deducting the free allotment ex-rights and dividends, and adding back the capital reduction and anti-ex-dividend rights.

(2) The simple arithmetic average of the closing price of ordinary shares 30 business days prior to the fixing date after deducting the ex-rights and dividends of the free allotment shares, and adding back the anti-ex-rights of capital reduction.

2. The actual issue price of the private placement ordinary shares shall not be less than the number of resolutions of the shareholders' meeting,

and the board of directors is authorized to negotiate with specific persons and market conditions in the future, but shall not be lower than the par value of the shares.

Cf. The pricing method of the private placement price is based on the provisions of the "Matters to Note for Public Placement of Securities by Public Offering Companies", and considering that the company's future outlook and the transfer time, object and quantity of private placement securities are strictly restricted, and the listing cannot be negotiated within three years, and the liquidity is poor, so the setting of the private placement price should be reasonable and will not have a significant impact on the rights and interests of shareholders.

(2) Methods of selection of specific persons:

Specified persons specified in Article 43-6 of the Securities and Exchange Act and the Notes on Matters Needing Attention for Public Companies in Handling Private Placement of Securities, and limited to strategic investors. Due to the long-term operation and business development needs of the Company, priority will be given to the selection of strategic investors who can directly or indirectly benefit the Company's future operations, and can help the Company expand its business market, strengthen customer relationships, or enhance the efficiency of business development and integration, or can improve technology, and can agree with the Company's business philosophy. At present, the Company has not yet negotiated a specific applicant, and intends to request the Board of Directors to authorize the Chairman of the Board to consider those who can directly or indirectly benefit from the Company's future operations, and to select the specific persons who meet the requirements of the competent authority.

(3) The purpose of the selection of specific persons:

It is necessary to introduce strategic investors and enhance long-term cooperative relationships with strategic partners, so that the long-term competitiveness and operational efficiency of the Company can be enhanced through strategic investors. Leveraging the experience, technology, knowledge, brand reputation and market access of strategic

investors, it is expected that the Company will reduce operating costs and expand its business footprint through strategic cooperation, joint business development or market consolidation, so as to improve the Company's future operating performance.

(4) Necessary reasons for handling a private placement:

I. Reasons for not adopting public offerings: The Company intends to issue new shares in cash by way of private placement instead of public offering in consideration of factors such as the state of the capital market, the cost of issuance, the timeliness and feasibility of private placement financing, and the restriction that private placement shares are not free to be transferred within three years, so it is better to ensure and strengthen a closer long-term cooperative relationship with strategic partners.

II. Private placement quota: The total amount of ordinary shares in the private placement shall not exceed 37,500 thousand shares, which will be handled once or three times within one year from the date of resolution of the shareholders' meeting, and the total amount of private placement shall be authorized by the board of directors according to the actual private placement situation.

III. Participation in the use of private placement funds and expected benefits:

Number of transactions	Use of Funds	Expected to achieve benefits
It will be handled in one installment	In order to expand the scale of operation, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development and strengthen the company's competitiveness.	It will effectively reduce the cost of capital and ensure the efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.
It will be handled in	The second is to expand the scale of operation, enrich working capital,	Both are to effectively reduce the cost of capital and ensure the

two phases	introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness.	efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.
It will be handled in three phases	The three are to expand the scale of operation, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness.	All three of them are to effectively reduce the cost of capital and ensure the efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.

3. The rights and obligations of the new shares issued in this private placement ordinary shares are the same as those of the original shares; However, in accordance with Article 43-8 of the Securities and Exchange Act, the private placement of ordinary shares shall not be freely transferred for three years after delivery, except in accordance with specific circumstances stipulated by laws and regulations; The Company also intends to apply to the competent authorities for a retroactive public offering and listing transaction in accordance with the relevant laws and regulations three years after the delivery of the private ordinary shares.
4. In this private placement of ordinary shares, it is proposed that the shareholders' meeting authorize the board of directors to handle the private placement once or three times within one year from the date of the adoption of the resolution of the shareholders' meeting, and if it is not possible to complete the private placement within the one-year period, the board of directors shall be convened before the expiration of the period to discuss whether to continue the private placement, and go to the public information observatory to handle the information disclosure according to the material information.

5. If the issuance conditions, planned items, progress of the use of funds, expected benefits and other unfinished matters of the Private Placement Ordinary Shares are necessary to be amended due to changes in laws and regulations, opinions of the competent authorities, or changes in the operational evaluation or objective environment, it is proposed that the shareholders' meeting authorize the board of directors to handle them at its sole discretion.
6. In order to cooperate with the Private Placement of Ordinary Shares, it is proposed to authorize the Chairman of the Board of Directors of the Company or his designee to sign and negotiate all deeds and documents relating to the Private Placement of Ordinary Shares, and to sign all matters required for the Private Placement of Ordinary Shares on behalf of the Company.
7. Please refer to Appendix V (pages 38 to 42) for the assessment opinion on the necessity and reasonableness of the private placement issued by the securities firm.

Resolution:

Item 2: [Proposed by the Board of Directors]

Cause: Amendment to the Articles of Association of the CompanyPlease Discuss.

Description:

In order to consider the future operation and development, the Company has amended some provisions of the "Articles of Association" of the Company, and please refer to Annex VI (pages 43 to 46) for a comparative table of the amendments.

Resolution:

## **【Provisional Motion】**

## **【Adjournment】**

## Global View Co., Ltd.

### Business report

**Hello Shareholders,**

**First of all, I would like to thank all shareholders for their long-term support and love for the Company. In 2024 years, the company has undergone important changes, with Senluo Investment Co., Ltd. (hereinafter referred to as Senluo Company) taking over the operation, the company's board of directors has been comprehensively re-elected, and a new management team and strategic direction have been introduced. This report will explain the operating conditions and future development plans for 2024 years**

#### I. 2024 Annual Business Report

##### 1. Results of the implementation of the business plan:

The Company's consolidated operating income for 2024 years was NT\$138,217 thousand, a decrease of NT\$20,428 thousand from NT\$158,645 thousand in 2023, of which leasing income decreased by NT\$21,067 thousandOther operating income increased by NT\$639,000,000, mainly due to the increase in e-commerce sales of audio-visual products. The operating cost of NT\$54,463 thousand in 2024 increased by NT\$7,849 thousand from NT\$46,614 thousand in 2023, mainly due to the increase in sales of audio-visual products. Operating gross profit in 2024 decreased by NT\$28,277 thousand compared with 2023.,

In terms of operating expenses, NT\$42,557 thousand in FY2024 was NT\$42,557 thousand, an increase of NT\$4,262 thousand from NT\$38,295 thousand in 2022

In summary, consolidated operating profit for the year 2024 was NT\$41,197 thousand, a decrease of NT\$32,539 thousand from NT\$73,736 thousand in the previous year.

In the non-operating income and expenses of 2024, interest income was NT\$2,5089,000, and after consolidating other benefits and losses, non-operating income and expenses for 2024 were NT\$31,587 thousand.

2024 net profit after tax was NT\$46,126 thousand, with earnings per share of NT\$0.73.

##### 2. Budget Execution: The Company did not prepare a financial forecast for 2024, so it

is not applicable.

### 3. Analysis of financial income and expenditure and profitability

#### 1. Financial income and expenditure:

Net cash inflow from consolidated operating activities in 2024 was NT\$26,830 thousand. Net cash inflow from investing activities was NT\$60,374 thousand, and cash outflow from major investing activities was cash to fixed deposit for more than three months. net cash outflow from financing activities was NT\$62,900 thousand, and net cash outflow from major financing activities was cash dividends of NT\$63,000 thousand; The effect of exchange rate changes on approximately equivalent cash was NT\$11,115 thousand. The consolidated net increase in cash and cash equivalent in 2024 was NT\$35,419 thousand, with an approximately attributable cash balance of NT\$31,786 thousand at the beginning of the year and NT\$67,205 thousand at the end of the year.

#### 2. Profitability Analysis:

Unit: NT\$/ %

Analyze the project		2024
Financial structure	Liabilities to assets ratio (%)	6.38
	Long-term funds to fixed assets ratio (%)	2111.68
Profitability	Return on assets (%).	2.86
	Return on equity (%).	3.07
	Pre-tax net profit to paid-in capital ratio (%)	11.55
	Net profit rate (%).	33.37
	Earnings per share (retrospectively; New Taiwan dollar).	0.73

### 4. Research development

#### 1. 2024 Annual R&D Expenditure and R&D Manpower Statistics (Consolidated):

Unit: NT\$ thousand per person

annual project	2024 years
R&D expenses	2,709
R&D manpower	3 people

#### 2. 2024 Description of R&D Achievements:

- (1) Scan Translation Pen PRO.
- (2) Learning tablets W9, W11.

## II. 2025 Outline of Business Plan:

### I. Business policy:

1. Carry out strategic and value-based investments, focusing on investment opportunities in high-quality companies such as environmental protection, new energy, and artificial intelligence.
2. Wenquxing brand authorization to maintain brand value.
3. Develop new electronic education products in simplified and traditional Chinese.
4. Use the channel and brand advantages to find innovative electronic products to increase turnover and profits.
5. Increase occupancy rate, strengthen service to leasing customers, and enhance added value.

### II. Expected sales volume and its basis:

In terms of sales volume of electronic dictionary education products in 2025, it is a relatively mature market, and the sales volume and amount are not much different from last year; in terms of rental income in the mainland, due to the uncertain economic prospects in the mainland and the increased demand for office renovation, the annual rental income increased slightly compared with last year.

### III. Important Production and Marketing Policies:

1. Strengthen quality and outsourced processing plants and inventory management.
2. Manage the production quality of authorized products.
3. Use channels and cross-industry cooperation to develop new products and new services.

### IV. Future company development strategy:

With the takeover of Senluo, the Company's business strategy will be significantly adjusted to promote long-term growth and enhance shareholder value through asset revitalization, intelligent warehousing construction and green energy development. The specific strategies are as follows:

1. **Revitalizing real estate assets:** Actively expanding large-scale commercial real estate investment and leasing to increase rental income.

2. **Development of intelligent logistics and warehousing:** Invest in AI intelligent warehousing and logistics facilities, optimize warehousing management and transportation efficiency, and increase leasing revenue sources.
3. **Green Energy and Leasing Dual Engines:** Introducing solar power generation to increase the added value of real estate and create stable income.
4. Use the educational channel and the brand advantage of Wenquxing to develop and improve a new generation of electronic products.
5. **Combined with the remedial teaching resources in mainland China, we will promote cooperation opportunities in self-study rooms.**

III. Affected by the external competitive environment, regulatory environment and general economic environment:

1. **Market competition:** The ELPs market is affected by mobile phones and tablets, but sales of e-dictionaries in mainland China have stabilized due to parents' concerns about the overuse of digital products.
2. **Impact of exchange rate and interest rate:** In 2024, due to the increase in interest rates of the US dollar, the company benefited from the income of the exchange rate difference, and the US dollar is expected to remain stable in 114, and the company will prudently manage foreign exchange risks.
3. **General Economic Environment:** As China's economic recovery is uncertain, the company will control costs while actively seeking value-based investment opportunities.

Looking ahead to 2025 years, the Company will actively invest in intelligent warehousing and logistics facilities to create a new generation of growth momentum, while introducing ESG governance principles to enhance the resilience of corporate operations and increase market competitiveness and shareholder value.

Finally, I would like to congratulate all shareholders

Be in good health and all the best

Chairman: Chou Fa

General Manager: Huang Ting Yang

Chief Financial Officer: Yu Yueh Lung

( AnnexII )



董事會造送本公司一一三年度營業報告書、財務報表及盈餘分配議案等，其中財務報表業經委託勤業眾信聯合會計師事務所戴信維、陳培德會計師查核完竣，並出具查核報告。上述營業報告書、財務報表及盈餘分配議案經本審計委員會查核，認為尚無不合，爰依證券交易法及公司法之相關規定報告如上，敬請 鑒核。

此致

遠見科技股份有限公司一一四年股東常會

審計委員會召集人：伍尚文



中 華 民 國 一 一 四 年 三 月 七 日

( AnnexIII )

**Global View Co., Ltd. and Subsidiaries**

**Consolidated Financial Statements for the  
Years Ended December 31, 2024 and 2023 and  
Independent Auditors' Report**

## **DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES**

The entities that are required to be included in the combined financial statements of Global View Co., Ltd. as of and for the year ended December 31, 2024, under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with the International Financial Reporting Standard 10, “Consolidated Financial Statements.” In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Global View Co., Ltd. and subsidiaries do not prepare a separate set of combined financial statements.

Very truly yours,

GLOBAL VIEW CO., LTD.

By

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ZHOU FA  
Chairman

March 7, 2025

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Global View Co., Ltd.

### **Opinion**

We have audited the accompanying consolidated financial statements of Global View Co., Ltd. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

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, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis for Opinion**

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

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Group's consolidated financial statements for the year ended December 31, 2024 is stated as follows:

#### Recognition of Rental Revenue

The Group's main business is the leasing of investment properties; the rentals are collected in advance and recorded as unearned revenue prior to the lessees' use of the property. Due to a large number of lessees and different lease periods, and manual calculation and recording of rental revenue, there may be a risk of incorrect revenue recognition. Since the accuracy of the recognition of the rental revenue is substantial to the consolidated financial statements, we identified the recognition of the rental revenue to be a key audit matter.

We obtained an understanding of the design of internal controls for rental revenue and tested the implementation of the controls. We reviewed the lease agreements and sent confirmation letters to the lessees, on a sample basis, to verify the correctness of the lease periods and rental amounts in the calculation schedule used by the management to recognize the rental revenue. We checked the accuracy of the recognized rental revenue and evaluated the rationality of the overall rental revenue through analytical procedures.

#### **Other Matter**

We have also audited the parent company only financial statements of Global View Co., Ltd. as of and for the years ended December 31, 2024 and 2023 on which we have issued an unmodified opinion.

#### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC and 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 members of the audit committee) are responsible for overseeing the Group's financial reporting process.

#### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with 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, 2024, 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 Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2025

Notice to Readers

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

*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 ROC. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.*

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 67,205	4	\$ 31,786	2
Financial assets at amortized cost (Notes 4 and 8)	249,687	16	258,686	16
Trade receivables (Notes 4 and 9)	4,589	1	4,108	-
Other receivables (Notes 4 and 9)	32,602	2	19,089	1
Current tax assets	4,496	-	4,634	1
Inventories (Notes 4 and 10)	20,368	1	20,810	1
Other current assets	14,131	1	13,309	1
Total current assets	<u>393,078</u>	<u>25</u>	<u>352,422</u>	<u>22</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Notes 4 and 7)	307,666	19	344,807	21
Financial assets at amortized cost (Notes 4 and 8)	529,055	33	546,237	34
Investments accounted for using the equity method (Notes 4, 5 and 12)	144,947	9	155,404	10
Property, plant and equipment (Notes 4 and 13)	73,390	5	72,782	4
Right-of-use assets (Notes 4 and 14)	36,142	2	38,046	2
Investment properties (Notes 4 and 15)	113,990	7	109,087	7
Deferred tax assets (Notes 4, 5 and 21)	-	-	8,429	-
Refundable deposits (Note 4)	1,213	-	1,062	-
Total non-current assets	<u>1,206,403</u>	<u>75</u>	<u>1,275,854</u>	<u>78</u>
<b>TOTAL</b>	<u><u>\$ 1,599,481</u></u>	<u><u>100</u></u>	<u><u>\$ 1,628,276</u></u>	<u><u>100</u></u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unearned revenue (Note 4)	\$ 10,253	1	\$ 12,735	1
Trade payables	2,678	-	3,738	-
Other payables (Note 16)	24,884	2	21,507	1
Current tax liabilities	8,202	-	5,741	1
Other current liabilities	3,704	-	3,686	-
Total current liabilities	<u>49,721</u>	<u>3</u>	<u>47,407</u>	<u>3</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Notes 4, 5 and 21)	18,317	1	35,048	2
Guarantee deposits received (Note 24)	34,073	2	33,973	2
Total non-current liabilities	<u>52,390</u>	<u>3</u>	<u>69,021</u>	<u>4</u>
Total liabilities	<u><u>102,111</u></u>	<u><u>6</u></u>	<u><u>116,428</u></u>	<u><u>7</u></u>
<b>EQUITY (Note 18)</b>				
Ordinary shares	<u>630,000</u>	<u>39</u>	<u>630,000</u>	<u>39</u>
Capital surplus	<u>13,373</u>	<u>1</u>	<u>13,373</u>	<u>1</u>
Retained earnings				
Legal reserve	444,050	28	437,684	27
Special reserve	59,747	4	59,747	4
Unappropriated earnings	112,953	7	136,193	8
Total retained earnings	616,750	39	633,624	39
Other equity	237,247	15	234,851	14
Total equity	<u>1,497,370</u>	<u>94</u>	<u>1,511,848</u>	<u>93</u>
<b>TOTAL</b>	<u><u>\$ 1,599,481</u></u>	<u><u>100</u></u>	<u><u>\$ 1,628,276</u></u>	<u><u>100</u></u>

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

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 14, 19 and 24)				
Rental revenue	\$ 104,089	75	\$ 125,156	79
Other operating revenue	<u>34,128</u>	<u>25</u>	<u>33,489</u>	<u>21</u>
Total operating revenue	<u>138,217</u>	<u>100</u>	<u>158,645</u>	<u>100</u>
OPERATING COSTS (Notes 10 and 20)				
Rental costs	36,752	27	30,930	20
Other operating costs	<u>17,711</u>	<u>13</u>	<u>15,684</u>	<u>10</u>
Total operating costs	<u>54,463</u>	<u>40</u>	<u>46,614</u>	<u>30</u>
GROSS PROFIT	83,754	60	112,031	70
OPERATING EXPENSES (Notes 4, 9 and 20)				
Selling and marketing expenses	8,397	6	10,795	7
General and administrative expenses	31,451	23	24,539	15
Research and development expenses	2,709	2	2,967	2
Expected credit gain	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>-</u>
Total operating expenses	<u>42,557</u>	<u>31</u>	<u>38,295</u>	<u>24</u>
INCOME FROM OPERATIONS	<u>41,197</u>	<u>29</u>	<u>73,736</u>	<u>46</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	25,089	18	26,906	17
Other income (Note 24)	865	1	8,135	5
Other gains and losses (Note 20)	10,316	7	1,589	1
Finance costs	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>-</u>
Share of profit or loss of associates	<u>(4,683)</u>	<u>(3)</u>	<u>(10,868)</u>	<u>(7)</u>
Total non-operating income and expenses	<u>31,587</u>	<u>23</u>	<u>25,757</u>	<u>16</u>
PROFIT BEFORE INCOME TAX	72,784	52	99,493	62
INCOME TAX EXPENSE (Notes 4, 5 and 21)	<u>26,658</u>	<u>19</u>	<u>35,285</u>	<u>22</u>
NET PROFIT FOR THE YEAR	<u>46,126</u>	<u>33</u>	<u>64,208</u>	<u>40</u>
OTHER COMPREHENSIVE INCOME (LOSS)				

(Continued)

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	\$ (37,141)	(27)	\$ 120,741	76
Share of the other comprehensive loss of associates accounted for using the equity method	(1,150)	(1)	(194)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	37,477	27	(13,407)	(8)
Share of other comprehensive income (loss) of associates accounted for using the equity method	3,210	3	(4,245)	(3)
Total other comprehensive income for the year, net of income tax	2,396	2	102,895	65
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>\$ 48,522</b>	<b>35</b>	<b>\$ 167,103</b>	<b>105</b>
<b>EARNINGS PER SHARE (Note 22)</b>				
Basic	\$ 0.73		\$ 1.02	
Diluted	\$ 0.73		\$ 1.02	

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

(Concluded)

**GLOBAL VIEW CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(In Thousands of New Taiwan Dollars)**

	Ordinary Shares							Retained Earnings				Other Equity		
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total Equity			
BALANCE AT JANUARY 1, 2023	63,000	\$ 630,000	\$ 13,373	\$ 427,378	\$ 59,747	\$ 208,842	\$ 695,967	\$ (88,212)	\$ 219,617	\$ 131,405	\$ 1,470,745			
Appropriation of 2022 earnings														
Legal reserve	-	-	-	10,306	-	(10,306)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(126,000)	(126,000)	-	-	-	(126,000)			
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(785)	(785)	-	785	785	-			
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	234	234	-	(234)	(234)	-			
Net profit in 2023	-	-	-	-	-	64,208	64,208	-	-	-	64,208			
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(17,652)	120,547	102,895	102,895			
Total comprehensive income (loss) in 2023	-	-	-	-	-	64,208	64,208	(17,652)	120,547	102,895	167,103			
BALANCE AT DECEMBER 31, 2023	63,000	630,000	13,373	437,684	59,747	136,193	633,624	(105,864)	340,715	234,851	1,511,848			
Appropriation of 2023 earnings														
Legal reserve	-	-	-	6,366	-	(6,366)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)			
Net profit in 2024	-	-	-	-	-	46,126	46,126	-	-	-	46,126			
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	-	40,687	(38,291)	2,396	2,396			
Total comprehensive income (loss) in 2024	-	-	-	-	-	46,126	46,126	40,687	(38,291)	2,396	48,522			
BALANCE AT DECEMBER 31, 2024	63,000	\$ 630,000	\$ 13,373	\$ 444,050	\$ 59,747	\$ 112,953	\$ 616,750	\$ (65,177)	\$ 302,424	\$ 237,247	\$ 1,497,370			

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

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 72,784	\$ 99,493
Adjustments for:		
Depreciation expense	13,448	10,279
Expected credit loss reversed on trade receivables	-	(6)
Finance costs	-	5
Interest income	(25,089)	(26,906)
Dividend income	-	(6,023)
Share of profit or loss of associates	4,683	10,868
Gain on disposal of property, plant and equipment	(101)	(210)
Gain on disposal of associates	(45)	-
Reversal of inventories	-	(3,785)
Net gain on foreign currency exchange	(17,831)	(1,914)
Changes in operating assets and liabilities		
Trade receivables	(273)	(2,085)
Other receivables	137	546
Inventories	1,453	2,002
Other current assets	(682)	1,033
Trade payables	(1,219)	(29)
Other payables	3,377	2,313
Unearned revenue	(2,482)	(1,972)
Other current liabilities	<u>18</u>	<u>(373)</u>
Cash generated from operations	48,178	83,236
Interest received	11,439	57,486
Interest paid	-	(5)
Income tax paid	<u>(32,787)</u>	<u>(33,415)</u>
Net cash generated from operating activities	<u>26,830</u>	<u>107,302</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of financial assets at fair value through other comprehensive income	-	786
Purchase of financial assets at amortized cost	(278,400)	(783,808)
Proceeds from sale of financial assets at amortized cost	340,723	567,771
Net cashflow on disposal of associates	245	-
Payments for property, plant and equipment	(1,955)	(320)
Proceeds from disposal of property, plant and equipment	214	210
Increase in refundable deposits	(95)	(4)
Payments for investment properties	(7,992)	(5,608)
Dividends received	<u>7,634</u>	<u>9,840</u>
Net cash generated from (used in) investing activities	<u>60,374</u>	<u>(211,133)</u>

## GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from (refunds of) guarantee deposits received	\$ 100	\$ (6,148)
Dividends paid	<u>(63,000)</u>	<u>(126,000)</u>
Net cash used in financing activities	<u>(62,900)</u>	<u>(132,148)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>	<u>11,115</u>	<u>871</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	35,419	(235,108)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>31,786</u>	<u>266,894</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 67,205</u>	<u>\$ 31,786</u>

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

(Concluded)

**Global View Co., Ltd.**

**Financial Statements for the  
Years Ended December 31, 2024 and 2023 and  
Independent Auditors' Report**

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Global View Co., Ltd.

### Opinion

We have audited the accompanying financial statements of Global View Co., Ltd. (the "Company"), which comprise the balance sheets as of December 31, 2024 and 2023, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the financial statements for the year ended December 31, 2024 is stated as follows:

#### Subsidiary Accounted for Using the Equity Method - Recognition of Rental Revenue

The share of profit of the Company in its subsidiary accounted for using the equity method mainly comes from leasing of investment properties, which is the Company's main business; rentals are collected in advance and recorded as unearned revenue prior to the lessees' use of the property. Due to a large number of lessees and different lease periods, and manual calculation and recording of rental revenue, there may be a risk of incorrect revenue recognition. Since the accuracy of the recognition of the rental revenue is substantial to the financial statements, we identified the recognition of the rental revenue to be a key audit matter.

We obtained an understanding of the design of internal controls for rental revenue and tested the implementation of the controls. We reviewed the lease agreements and sent confirmation letters to the lessees, on a sample basis, to verify the correctness of the lease periods and rental amounts in the calculation schedule used by the management to recognize the rental revenue. We checked the accuracy of the recognized rental revenue and evaluated the rationality of the overall rental revenue through analytical procedures.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

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

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

1. Identify and assess the risks of material misstatement of the 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 financial statements, including the disclosures, and whether the 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 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 statements that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2024 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 Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2025

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## GLOBAL VIEW CO., LTD.

### BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 47,927	3	\$ 8,541	1
Financial assets at amortized cost (Notes 4 and 8)	219,585	15	182,820	12
Trade receivables, net (Note 4)	20	-	200	-
Other receivables (Note 4)	64	-	-	-
Current tax assets	4,496	-	4,634	-
Inventories (Notes 4 and 9)	961	-	1,091	-
Other current assets	245	-	190	-
Total current assets	<u>273,298</u>	<u>18</u>	<u>197,476</u>	<u>13</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Notes 4 and 7)	307,666	20	344,807	22
Investments accounted for using the equity method (Notes 4, 5 and 10)	867,310	57	922,087	59
Property, plant and equipment (Notes 4 and 11)	68,097	4	68,881	4
Investment properties (Notes 4 and 13)	11,490	1	11,753	1
Deferred tax assets (Notes 4, 5 and 18)	-	-	8,429	1
Refundable deposits (Note 4)	105	-	5	-
Total non-current assets	<u>1,254,668</u>	<u>82</u>	<u>1,355,962</u>	<u>87</u>
<b>TOTAL</b>	<u><u>\$ 1,527,966</u></u>	<u><u>100</u></u>	<u><u>\$ 1,553,438</u></u>	<u><u>100</u></u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Trade payables	\$ 1,892	-	\$ -	-
Other payables (Note 14)	6,607	1	6,259	1
Current tax liabilities	3,399	-	-	-
Other current liabilities	234	-	136	-
Total current liabilities	<u>12,132</u>	<u>1</u>	<u>6,395</u>	<u>1</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Notes 4, 5 and 18)	18,317	1	35,048	2
Guarantee deposits received	147	-	147	-
Total non-current liabilities	<u>18,464</u>	<u>1</u>	<u>35,195</u>	<u>2</u>
Total liabilities	<u><u>30,596</u></u>	<u><u>2</u></u>	<u><u>41,590</u></u>	<u><u>3</u></u>
<b>EQUITY (Note 16)</b>				
Ordinary shares	<u>630,000</u>	<u>41</u>	<u>630,000</u>	<u>40</u>
Capital surplus	<u>13,373</u>	<u>1</u>	<u>13,373</u>	<u>1</u>
Retained earnings				
Legal reserve	444,050	29	437,684	28
Special reserve	59,747	4	59,747	4
Unappropriated earnings	112,953	7	136,193	9
Total retained earnings	<u>616,750</u>	<u>40</u>	<u>633,624</u>	<u>41</u>
Other equity	<u>237,247</u>	<u>16</u>	<u>234,851</u>	<u>15</u>
Total equity	<u><u>1,497,370</u></u>	<u><u>98</u></u>	<u><u>1,511,848</u></u>	<u><u>97</u></u>
<b>TOTAL</b>	<u><u>\$ 1,527,966</u></u>	<u><u>100</u></u>	<u><u>\$ 1,553,438</u></u>	<u><u>100</u></u>

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

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 21)				
Sales revenue	\$ 2,578	75	\$ 861	51
Rental revenue	<u>866</u>	<u>25</u>	<u>843</u>	<u>49</u>
Total operating revenue	<u>3,444</u>	<u>100</u>	<u>1,704</u>	<u>100</u>
OPERATING COSTS (Notes 9, 17 and 21)				
Cost of goods sold	2,035	59	598	35
Rental costs	<u>315</u>	<u>9</u>	<u>297</u>	<u>17</u>
Total operating costs	<u>2,350</u>	<u>68</u>	<u>895</u>	<u>52</u>
GROSS PROFIT	<u>1,094</u>	<u>32</u>	<u>809</u>	<u>48</u>
OPERATING EXPENSES (Note 17)				
Selling and marketing expenses	317	9	1,340	79
General and administrative expenses	<u>22,124</u>	<u>643</u>	<u>16,822</u>	<u>987</u>
Total operating expenses	<u>22,441</u>	<u>652</u>	<u>18,162</u>	<u>1,066</u>
LOSS FROM OPERATIONS	<u>(21,347)</u>	<u>(620)</u>	<u>(17,353)</u>	<u>(1,018)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	6,650	193	8,199	481
Other income (Note 21)	140	4	6,714	394
Other gains and losses (Note 17)	10,221	297	1,576	92
Finance costs	-	-	(5)	-
Share of profit or loss of subsidiaries and associates	<u>60,849</u>	<u>1,767</u>	<u>72,373</u>	<u>4,247</u>
Total non-operating income and expenses	<u>77,860</u>	<u>2,261</u>	<u>88,857</u>	<u>5,214</u>
PROFIT BEFORE INCOME TAX	56,513	1,641	71,504	4,196
INCOME TAX EXPENSE (Notes 4, 5 and 18)	<u>10,387</u>	<u>302</u>	<u>7,296</u>	<u>428</u>
NET PROFIT FOR THE YEAR	<u>46,126</u>	<u>1,339</u>	<u>64,208</u>	<u>3,768</u>
OTHER COMPREHENSIVE INCOME (LOSS)				

(Continued)

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	\$ (37,141)	(1,079)	\$ 120,741	7,086
Share of the other comprehensive loss of associates accounted for using the equity method	(1,150)	(33)	(194)	(11)
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	37,477	1,088	(13,407)	(787)
Share of the other comprehensive income (loss) of associates accounted for using the equity method	<u>3,210</u>	<u>94</u>	<u>(4,245)</u>	<u>(249)</u>
Total other comprehensive income for the year, net of income tax	<u>2,396</u>	<u>70</u>	<u>102,895</u>	<u>6,039</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b><u>\$ 48,522</u></b>	<b><u>1,409</u></b>	<b><u>\$ 167,103</u></b>	<b><u>9,807</u></b>
<b>EARNINGS PER SHARE (Note 19)</b>				
Basic	<u>\$ 0.73</u>		<u>\$ 1.02</u>	
Diluted	<u>\$ 0.73</u>		<u>\$ 1.02</u>	

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

(Concluded)

**GLOBAL VIEW CO., LTD.**
**STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(In Thousands of New Taiwan Dollars)**

	Ordinary Shares							Retained Earnings				Other Equity		
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total Equity			
BALANCE AT JANUARY 1, 2023	63,000	\$ 630,000	\$ 13,373	\$ 427,378	\$ 59,747	\$ 208,842	\$ 695,967	\$ (88,212)	\$ 219,617	\$ 131,405	\$ 1,470,745			
Appropriation of 2022 earnings														
Legal reserve	-	-	-	10,306	-	(10,306)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(126,000)	(126,000)	-	-	-	(126,000)			
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(785)	(785)	-	785	785	-			
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	234	234	-	(234)	(234)	-			
Net profit in 2023	-	-	-	-	-	64,208	64,208	-	-	-	64,208			
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(17,652)	120,547	102,895	102,895			
Total comprehensive income (loss) in 2023	-	-	-	-	-	64,208	64,208	(17,652)	120,547	102,895	167,103			
BALANCE AT DECEMBER 31, 2023	63,000	630,000	13,373	437,684	59,747	136,193	633,624	(105,864)	340,715	234,851	1,511,848			
Appropriation of 2023 earnings														
Legal reserve	-	-	-	6,366	-	(6,366)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)			
Net profit in 2024	-	-	-	-	-	46,126	46,126	-	-	-	46,126			
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	-	40,687	(38,291)	2,396	2,396			
Total comprehensive income (loss) in 2024	-	-	-	-	-	46,126	46,126	40,687	(38,291)	2,396	48,522			
BALANCE AT DECEMBER 31, 2024	63,000	\$ 630,000	\$ 13,373	\$ 444,050	\$ 59,747	\$ 112,953	\$ 616,750	\$ (65,177)	\$ 302,424	\$ 237,247	\$ 1,497,370			

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

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
Income before income tax	\$ 56,513	\$ 71,504
Adjustments for:		
Depreciation expense	1,207	1,301
Finance costs	-	5
Interest income	(6,650)	(8,199)
Dividend income	-	(6,023)
Share of profit of subsidiaries and associates	(60,849)	(72,373)
Gain on disposal of property, plant and equipment	-	(210)
Gain on disposal of associates	(45)	-
Net gain on foreign currency exchange	(14,751)	(2,600)
Changes in operating assets and liabilities		
Trade receivables	180	(200)
Other receivables	(64)	111
Inventories	130	(1,091)
Other current assets	(55)	40
Trade payables	1,892	(1,570)
Other payables	348	(703)
Other current liabilities	98	13
Cash used in operations	<u>(22,046)</u>	<u>(19,995)</u>
Interest received	6,650	8,199
Interest paid	-	(5)
Income tax paid	<u>(15,152)</u>	<u>(4,634)</u>
Net cash (used in) operating activities	(30,548)	(16,435)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(248,634)	(241,870)
Proceeds from sale of financial assets at amortized cost	216,700	169,613
Net cash inflow on disposal of associates	245	-
Payments for property, plant and equipment	(160)	(114)
Proceeds from disposal of property, plant and equipment	-	210
Increase in refundable deposits	(100)	-
Other dividends received	-	6,023
Dividends received from subsidiaries and associates	<u>154,963</u>	<u>3,817</u>
Net cash generated from (used in) investing activities	<u>123,014</u>	<u>(62,321)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividends paid	<u>(63,000)</u>	<u>(126,000)</u>
Net cash used in financing activities	<u>(63,000)</u>	<u>(126,000)</u>

(Continued)

## GLOBAL VIEW CO., LTD.

### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

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	2024	2023
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	\$ 9,920	\$ 1,140
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>8,541</u>	<u>212,157</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 47,927</u>	<u>\$ 8,541</u>

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

(Concluded)

(Annex IV)

**Global View Co., Ltd.**  
**Earnings distribution table**  
**2024**

item	amount of money	Unit: New Taiwan Dollar
Accumulated undistributed surplus at the beginning of the period	66,826,682	A
		B
		C
Adjusted unallocated surplus	66,826,682	D=A+B+C
113 net profit after tax	46,125,903	And
Less: Statutory surplus reserve is included	-4,612,590	F=E+B+C*10%
<b>Available for distribution of surpluses</b>	<b>108,339,995</b>	G=D+E+F
<b>Less: Shareholder dividends</b>	<b>-63,000,000</b>	H=63,000,000*1 (dividend cash 1 yuan/share).
<b>Accumulated undistributed surplus at the end of the period</b>	<b>45,339,995</b>	I=G+H

The current year's surplus distribution is preferentially distributed to the most recent year's surplus.

Number of shares outstanding 63,000,000

shareholder cash dividend NT\$ 1 / share

The original account is listed as the statutory surplus reserve 444,050,543

Mention 113 years of statutory surplus 4,612,590

Surplus surplus reserve 448,663,133

Chairman: Chou Fa

Manager: Huang Ting Yang

Accounting Director: Yu Yueh Lung

## 遠見科技股份有限公司

### 114年度辦理私募現金增資發行普通股 必要性與合理性之證券承銷商評估意見書

#### 一、前言

遠見科技股份有限公司(以下簡稱遠見科技或該公司)依「證券交易法」第43條之6規定辦理 114 年度現金增資私募普通股案(以下簡稱本私募案)，該公司已於 114 年 3 月 7 日召開董事會決議辦理私募有價證券。依據該次董事會之議案內容：決議於不超過37,500仟股普通股之額度內辦理私募普通股，私募普通股價格之訂定，以不低於參考價格之八成訂定之，特定人選擇方式則以符合「證券交易法」第43條之6及行政院金融監督管理委員會 99 年 9 月 1 日金管證發字第 0990046878 號函規定之特定人為限。本次私募案預計自 114 年 6 月 11 日股東常會決議通過之日起一年內一次至三次辦理。

依據「公開發行公司辦理私募有價證券應注意事項」之規定，董事會決議辦理私募有價證券前一年內至該私募有價證券交付日起一年內，經營權發生重大變動者應洽請證券承銷商出具辦理私募必要性與合理性之評估意見，並載明於股東會開會通知，以作為股東是否同意之參考。因遠見科技於 114 年 2 月 24 日召開股東臨時會全面改選董事，且董事席次變動已達三分之一以上，另該公司目前已發行股數為 63,000,000 股，加計本次擬私募股數上限 37,500,000 股(以全數發行計算)，預計股數增加至 100,500,000 股，故本次私募總股數占私募後股本比例約為 37.31%，考量應募人因參與本私募案所持有一定股權比例下，未來不排除董事會成員因股東結構改變而有所變動，而有經營權發生重大變動之可能性，故遠見科技委任本證券承銷商出具本次私募案必要性與合理性之評估意見。

本意見書之內容僅作為遠見科技 114 年 3 月 7 日董事會辦理私募有價證券之補充依據及 114 年 6 月 11 日股東常會決議本次辦理私募有價證券之用，不得作為其它用途使用。本意見書係依據遠見科技所提供之財務資料及其在公開資訊觀測站之公告資訊所出具，對未來該公司因本次私募案計畫變更或其它情事可能導致本意見書內容變動之影響，本證券承銷商均不負任何法律責任，特此聲明。

## 二、承銷商評估意見

### (一)適法性評估

該公司最近年度為稅後純益且無累積虧損，然因本次私募資金之應募人係以符合「證券交易法」第43條之6及「公開發行公司辦理私募有價證券應注意事項」第三條所規定之特定人為限，得辦理私募有價證券；另該公司已於114年3月7日董事會決議本次私募增資普通股之每股實際發行價格以不低於參考價格之八成為訂定私募價格之依據，並將於股東常會召集事由中列舉相關事項，經評估本次私募案之辦理程序應屬適法。

### (二)公司簡介

遠見科技設立於民國75年5月15日，過去為電子字典哈電族的製造商，但隨著智慧型手機和行動裝置的普及，電子字典的取代性高，已退出哈電族的製造生產。目前主要營業項目為房屋租賃業務及消費性電子產品及零組件。2024年產品營收結構中，物業租賃收入佔75%、其他營業收入佔25%。截至本評估意見書出具日止，該公司實收資本額為630,000,000元。

### (三)本次辦理私募案之必要性及合理性評估

#### 1.必要性之評估

隨著新冠疫情改變民眾生活型態，加速品牌轉型，社群電商大幅崛起，帶動冷鏈物流實質需求增加，且傳統物流模式面臨變革。因此，該公司將積極投入智能倉儲與物流設施。為擴大營運規模、充實營運資金、引進策略投資人或可強化財務結構或其他因應未來發展之資金需求，以提升公司營運及強化公司競爭力，故本次辦理私募增資用以擴大營運規模及充實營運資金，藉由應募人之資源協助，可有效提升整體股東權益，應有其必要性。另考量實際籌資市場狀況掌握不易及確保籌資成本之時效性及可行性，並有效降低資金成本，擬採私募方式辦理現金增資發行私募普通股。另透過授權董事會視市場狀況且配合公司實際需求辦理私募，將可提高公司籌資之機動性及效率。故本次採私募方式辦理現金增資發行新股應有其必要性。

另依現行公司法及證券交易法等規定，公開募集需視發行方式，以原股東、員工或不特定投資人為募集對象，公司尚無法透過現金增資引入對其未來營運發展有益之特定投資人，故該公司為企業繼續經營及中長期營運規劃發展，擬辦理私募增資發行普通股，以私募洽詢特定人方式，引進對公司未來之營運能產生直接或間接助益之投資人，應有其必要性。

整體而言，該公司本次辦理私募增資擬用以擴大營運規模、充實營運資金，除可擴大本公司未來營運規模，本計畫之執行預計將可強化公司競爭力並提升營運效能，股東權益具有正面效益，故應有其必要性。

## 2. 合理性之評估

經查閱該公司 114 年 3 月 7 日經董事會通過之本次私募議案，其提案討論內容、定價方式、私募特定人之選擇方式等尚符合證券交易法及相關法令規定，經評估該公司本次私募案發行程序應無重大異常之情事。

該公司本次辦理私募現金增資發行有價證券之種類為普通股，係市場普遍有價證券發行之種類，投資人接受程度高，故本次擬辦理私募有價證券之種類應有其合理性。另本次私募有價證券有三年內不得自由轉讓之限制，將更可確保該公司與應募人間之長期合作關係。

另該公司本次私募之資金用途為擴大營運規模、充實營運資金，可滿足該公司資金需求，有助於公司健全營運發展及兼顧股東權益，故本次私募之效益應可合理顯現。

整體而言，經評估該公司私募案之發行程序、有價證券種類、資金用途及效益，本次私募案應具合理性。

## 3. 應募人之選擇及其可行性與必要性評估

### (1) 應募人之選擇

該公司本次私募之應募人以符合「證券交易法」第43條之6及「公開發行公司辦理私募有價證券應注意事項」所規定之特定人為限，且對公司未來之營運能產生直接或間接之助益者，該公司目前尚未洽定應募人，實際應募人之選擇於洽定後依相關規定辦理之，故其應募人之選擇方式應屬適切。

### (2) 其可行性及必要性

該公司考量目前營運狀況及產業前景，本次私募案將引進對公司未來之營運能產生直接或間接助益之應募人，以提升公司營運規模及獲利能力，並秉持穩健及務實之經營原則，有效提升該公司股東權益，故本次私募案應募人之洽詢，應有其可行性及必要性。

## 4. 對公司業務、財務及股東權益等之影響

該公司本次 114 年 3 月 7 日董事會最近一年內(113 年 3 月 7 日起，截至 114 年 3 月 7 日止)，因該公司於 114 年 2 月 24 日召開股東臨時會全面改選董事，董事席次變動已達三分之一以上，符合「公開發行公司辦理私募有價證券應注意事項」第四條第三項有關董事會決議辦理私募前一年內經營權發生重大變動之情事。另該公司辦理私募之時間點將落於 114 年 6 月 11 日股東會之後，該公司目前尚未洽定應募人，故未來辦理私募普通股所引進之特定投資人是否取得一定數量董事席次參與公司經營，因而造成

經營權發生重大變動，尚無定論。惟考量該公司目前已發行股本為63,000仟股，114年3月7日經董事會決議在37,500仟股內辦理私募普通股，以全數發行計算，約佔該公司私募後股本110,500仟股之37.94%，故本次私募後不排除有董事席次或經營權發生變動之可能性，未來該公司若有發生董事席次變動或經營權變動之情事，亦將依相關規定辦理資訊揭露，以確保股東權益。綜上，本承銷商對該公司業務、財務及股東權益等之影響說明如下：

#### A.對公司業務之影響

該公司目前主要營業項目為房屋租賃及消費性電子產品及零組件等業務。該公司考量公司目前營運狀況及產業前景，為使公司永續經營，期以藉由本次私募案引進對公司未來之營運能產生直接或間接助益之應募人，可確保公司與投資夥伴間之長期合作關係，並透過應募人資源拓展該公司業務並提升獲利，且在私募資金即時有效挹注下，可增加長期穩定資金，支應未來營運發展所需，故在業務上具有正面之效益，該公司未來仍將致力於資產活化，持續拓展大型商用不動產投資與租賃業務，並跨足特殊用途之智能物流倉儲，加深租賃事業之廣度為營運成長增添動能。

#### B.對公司財務之影響

該公司本次擬於37,500仟股額度內辦理私募增資發行普通股，如全數發行，以定價日前一、三或五個營業日擇一之普通股收盤價簡單算數平均數平均股價(扣除無償配股除權及配息，並加回減資反除權之股價)及定價日前三十個營業日普通股收盤價簡單算數平均數(扣除無償配股除權及配息，並加回減資反除權之股價)，選以其中較高者為參考價格，並以不低於參考價格之八成為訂定私募價格之依據，本次私募案募集之資金將作為充實營運資金之用，應可有效節省利息支出及提升營運效能，故該公司在私募資金即時有效挹注下，尚可健全財務結構，強化經營體質，進而提高營運競爭力，有助公司未來中長期發展，對公司財務上應具有正面之效益。

#### C.對公司股東權益之影響

在股東權益方面，短期雖可能對公司每股盈餘造成稀釋，惟長期而言，該公司考量目前營運狀況及產業前景，為使公司擴大營運規模、充實營運資金，以公司未來營運能產生直接或間接助益者為首要考量，提升公司營運規模及獲利能力，並秉持穩健及務實之經營原則，有效提升該公司股東權益，故該公司辦理本次私募案對公司之股東權益，應具正面提升之效益。

#### 5.評估意見總結

綜上評估，該公司本次私募案之資金將用以擴大營運規模、充實營運資金，除可強化公司提升資金運用彈性以外，並可滿足其資金需求，有助於公司健全營運發展及兼顧股東權益，經考量公司目前之經營狀況及募集

資金之可行性等因素，該公司本次私募方式辦理現金增資發行新股計畫，實有其必要性及合理性；另經本證券承銷商檢視該公司董事會議案資料，其發行計畫內容及程序尚無重大違反規定或顯不合理情事，且私募預計產生之效益、應募人之選擇及對公司業務、財務及股東權益影響等各項因素綜合考量下，該公司本次辦理私募增資發行普通股應有其必要性及合理性。

### 三、其他聲明

(一)本意見書之內容僅作為遠見科技 114 年 6 月 11 日股東常會決議本次辦理私募增資發行普通股之參考依據，不作為其他用途使用。

(二)本意見書內容係參酌遠見科技所提供之 114 年 3 月 7 日董事會議案，以及該公司之財務資料暨其經由「公開資訊觀測站」之公告資訊等進行評估，對未來該公司因本次私募案計畫變更或其他情事可能導致本意見書內容變動之影響，本意見書均不負任何法律責任，特此聲明。

(三)本承銷商非為遠見科技或其內部人之關係人，特此聲明。

評估人：

統一綜合證券股份有限公司



代表人：林寬成



中 華 民 國 一 一 四 年 三 月 五 日

**Global View Co., Ltd.**  
**Reconciliation Table of Amendments to the Articles of Association**

Article	Original article content	Contents of the revised article	illustrate
Article 5	The total capital of the Company is set at NT <u>\$1,772 million</u> , divided into <u>177,200,000 shares</u> , with each share <u>priced at NT\$10</u> . The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.	The total capital of the Company is set at <u>NT\$2.5 billion</u> , divided into <u>250 million shares</u> , with each share valued at NT\$10. The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.  <u>The transferees of treasury stocks purchased by this company in accordance with the Company Act, the recipients of employee stock option certificates, the employees who purchase new shares issued, and the recipients of new shares issued with restricted employee rights may include employees of the controlling or subordinate companies who meet certain conditions, and such conditions are authorized to be established by the Board of Directors.</u>	Increase of authorized capital

Article 13	<p>The Company shall have 5 to 7 directors. The election of directors shall adopt the candidate nomination system. Shareholders shall elect directors from the list of director candidates. The term of office of directors is three years and they may be re-elected. If the term of office expires and there is no re-election, unless otherwise provided by the Company Law, their duties may be extended until the re-elected directors take office. After the public offering of shares by this company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.</p> <p>Among the above-mentioned number of directors, the number of independent directors shall not be less than three and shall not be less than <u>one-fifth of the total number of director seats</u>. The professional qualifications, shareholding, restrictions on concurrent employment, nomination and election methods, and other matters that must be followed for independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authorities.</p> <p>The Board of Directors of the Company may establish other functional committees as required by business operations.</p>	<p>The Company shall have five to seven directors. The election of directors shall adopt the candidate nomination system. Shareholders shall elect directors from the list of director candidates. The term of office of directors is three years and they may be re-elected. If the term of office expires and there is no re-election, unless otherwise provided by the Company Law, the term of office may be extended until the re-elected directors take office. After the public offering of shares by this company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.</p> <p>above-mentioned director seats, the number of independent directors shall not be less than three and shall not be less than <u>one-third of the director seats</u>. The professional qualifications, shareholding, restrictions on concurrent employment, nomination and election methods, and other matters that must be followed for independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authorities.</p> <p>The Board of Directors of the Company may establish other functional committees as required by business operations.</p>	<p>Revised in accordance with the "Key Points for Listed Companies to Comply with in the Establishment and Exercise of Board Powers"</p>
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Article 19	<p>If the company makes a profit in the year, it shall set aside no less than 1% as employee remuneration, which shall be distributed in the form of stocks or cash by resolution of the board of directors. The recipients of the distribution shall include employees of subordinate companies who meet certain conditions . No less than 10 % of the employee remuneration amount shall be set aside as remuneration for grassroots employees. The Company may, by resolution of the Board of Directors, allocate no more than <u>3 %</u> of the above-stated profit as directors' remuneration, and directors' remuneration may only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. allocate employee remuneration and director remuneration in accordance with the proportions in the preceding paragraph .</p>	<p>If the company makes a profit in the year, it shall set aside no less than 1% as employee remuneration, which shall be distributed in the form of stocks or cash by resolution of the board of directors. The recipients of the distribution shall include employees of subordinate companies who meet certain conditions . No less than 10 % of the employee remuneration amount shall be set aside as remuneration for grassroots employees. The Company may, by resolution of the Board of Directors, allocate no more than <u>5 %</u> of the above-mentioned profit as directors' remuneration, and directors' remuneration may only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. allocate employee remuneration and director remuneration in accordance with the proportions in the preceding paragraph .</p>	Comply with industry standards
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Article 24	<p>This charter was established on April 9, 1986.</p> <p>The first revision was on September 1, 1986</p> <p>The second revision was on December 16, 1987</p> <p>The third revision was on September 16, 1989 (slightly )</p> <p>The 29th revision was made on June 7, 2017</p> <p>The 30th revision was made on June 9 , 2020 .</p> <p>The thirty-first revision was made on June 9, 2023</p> <p>The thirty-second revision was made on February 24 , 2025</p>	<p>This charter was established on April 9, 1986.</p> <p>The first revision was on September 1, 1986</p> <p>The second revision was on December 16, 1987</p> <p>The third revision was on September 16, 1989 (slightly )</p> <p>The 29th revision was made on June 7, 2017</p> <p>The 30th revision was made on June 9 , 2020</p> <p>The thirty-first revision was made on June 9, 2024</p> <p>The thirty-second revision was made on February 24 , 2025</p> <p><u>The thirty-third revision was made on June 11 , 2025</u></p>	<p>shareholders' meeting to approve the amendment</p>
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## 估價報告書內容摘要

一、 不動產估價報告書案號：REPro第25020036號

二、 委託人：遠見科技股份有限公司

三、 勘估標的之基本資料：

(一)勘估標的：

建物標示：桃園市楊梅區瑞坪段34地號等11筆土地上預計興建完成之地上8層地下2層之物流廠房

土地標示：桃園市楊梅區瑞坪段34地號等16筆土地

門牌號碼：尚未完成建物第一次登記

(二)土地面積：23,297.33平方公尺(7,047.44坪)

(三)預計登記建物面積：64,303.02平方公尺(19,451.66坪)(含車位面積)

(四)不動產所有權人：

土地所有權人為國泰世華商業銀行股份有限公司(信託財產，委託人：英屬開曼群島商威獅倉儲股份有限公司)。

(五)土地使用分區及使用編定：

土地皆為都市計畫內之乙種工業區。

(六)建物法定用途：

依建造執照登載如下：

層別	使用類組
地下 002 層	防空避難室、機械室
地下 001 層	倉儲(附屬辦公室、守衛室、電信室、外廊)
地上 001 層	C2:倉儲、C2:倉儲(附屬守衛室、員工餐廳、停車空間、台電配電室、變電室、消防泵浦室、發電機室、電信室、設備機房)
地上 002 層	C2 倉儲、C2 倉儲(附屬辦公室、員工餐廳、電信室、設備空間)
地上 003 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 004 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
地上 005 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 006 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
地上 007 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 008 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
突出物 001 層	樓梯間、機械室
突出物 002 層	樓梯間、機械室、水箱

**(七)勘估標的使用現況：**

勘估標的目前興建中，尚未完工。

**(八)產品型態：**

勘估標的全棟完工後預計作為物流廠房使用。

**四、估價前提**

**(一)估價目的：交易買賣價值評估**

**(二)價格種類：正常價格**

**(三)估價條件：**

1. 估價前提係標的在正常條件下所評估之結果，其價格種類為正常價格。乃指具有市場性之不動產，於有意願買賣雙方，依專業知識、謹慎行動，不受任何脅迫，經適當市場行銷及正常交易條件形成之合理價格，並以貨幣金額表示者。
2. 勘估標的於現場勘察當時為興建中，本次以價格日期當時已興建完成至可供正常使用為前提進行評估。由於本案為評估預計完工後之不動產價值，完工後建物預計申請產權登記之面積係依建造執照登載為準，未來實際登記面積如有差異，不動產價值亦隨之變動，宜請委託人注意。
3. 本次評估範圍包含溫控機電設備，該設備之投入興建成本、未來相關收入及費用等係由委託人提供進行計算。

**(四)價格日期：2025年2月26日**

**(五)勘察日期：2025年2月26日**

**五、公告土地現值計算之土地增值稅與淨值**

**(一)土地增值稅：新台幣 10,334,663 元**

**(二)扣除公告現值增值稅後淨值：新台幣 6,373,027,951 元(含稅)**

**六、他項權利設定記錄：**

本案他項權利登記如下表所載：

權利種類	權利人	擔保債權總金額	擔保債權確定期日	共同擔保地號
最高限額抵押權	國泰世華商業銀行股份有限公司	新台幣 3,840,000,000 元正	民國 143 年 1 月 11 日	瑞坪段 34、34-1、35、36、37、38、38-1、38-2、38-3、38-4、38-5、39、40、40-1、41、70、72、72-1 地號等 18 筆

## 七、評估價值結論

勘估標的係坐落於桃園市楊梅區瑞坪段34地號等11筆土地上預計興建完成之地上8層地下2層物流廠房及瑞坪段34-1地號等5筆非建築基地之不動產，本報告基於估價目的為交易買賣價值評估之不動產價值參考，價格種類為正常價格，價格日期為2025年2月26日，考量 委託人提供之勘估標的基本資料，評估勘估標的於現行不動產市場條件下合理評估價值。

經本所估價師針對勘估標的進行產權、一般因素、區域因素、個別因素、不動產市場現況及勘估標的依最有效使用情況下，及本估價師專業意見分析後，首先採用成本法及折現現金流量分析法等二種估價方法評估預計興建完成之地上8層地下2層廠房及其坐落基地、溫控機電設備等之總價；其次，瑞坪段34-1、38-3、38-5、40-1、72-1地號等5筆土地並非建築基地，以比較法評估。最後決定之估價金額：

新台幣 6,201,013,238 元(未稅)

新台幣 6,383,362,614 元(含稅)

另依委託人要求以公告土地現值及房屋評定現值比例拆分土地及建物價值如下：

正常價格			
總價(含稅)	6,383,362,614	土地拆分價格	2,702,033,118
		建物拆分價格	3,681,329,496

以上評估結果僅適用於勘估標的於提供交易買賣價值評估估價目的下之價值參考。另使用本估價報告書者，請詳閱報告內容所載之基本聲明事項、限制條件、基本事項說明及估價條件，以避免估價結果之誤用。

不動產估價師：

徐珣益

估價師證書字號：(103)台內估字第000465號

台北市不動產估價師開業證書字號：(108)北市估字第000269號

台北市不動產估價師公會會員證書字號：(114)北市估證字第247號

## 不動產估價報告書摘要

**一、不動產估價報告書案號：2501031**

**二、委託人：遠見科技股份有限公司**

**三、勘估標的之基本資料：**

**(一) 勘估標的：**

土地標示：桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地。

建物標示：興建中尚無標示。

建物門牌：興建中尚無門牌。

**(二) 土地面積：23,297.33平方公尺(7,047.44坪)。**

項目	地號	面積(平方公尺)	面積(坪)
1	瑞坪段 34 地號	10,482.07	3,170.83
2	瑞坪段 34-1 地號	581.78	175.99
3	瑞坪段 35 地號	2,054.94	621.62
4	瑞坪段 36 地號	398.56	120.56
5	瑞坪段 38 地號	2,743.61	829.94
6	瑞坪段 38-1 地號	64.56	19.53
7	瑞坪段 38-2 地號	2,618.16	791.99
8	瑞坪段 38-3 地號	421.66	127.55
9	瑞坪段 38-5 地號	207.37	62.73
10	瑞坪段 39 地號	746.61	225.85
11	瑞坪段 40 地號	703.91	212.93
12	瑞坪段 40-1 地號	27.36	8.28
13	瑞坪段 41 地號	1,648.85	498.78
14	瑞坪段 70 地號	215.00	65.04
15	瑞坪段 72 地號	377.04	114.05
16	瑞坪段 72-1 地號	5.85	1.77
合計		23,297.33	7,047.44

**(三) 預計登記建物面積：64,303.02平方公尺(19,451.65坪)。**

項目	建號	門牌	樓層		建物面積合計	
			層次	層數	m <sup>2</sup>	坪
1	尚未登記	梅獅路二段廠房-1F	1F	8F	14,339.51	4,337.70
2	尚未登記	梅獅路二段廠房-2F	2F	8F	2,881.31	871.60

項目	建號	門牌	樓層		建物面積合計	
			層次	層數	m <sup>2</sup>	坪
3	尚未登記	梅獅路二段廠房-3F	3F	8F	13,312.90	4,027.15
4	尚未登記	梅獅路二段廠房-4F	4F	8F	2,242.79	678.44
5	尚未登記	梅獅路二段廠房-5F	5F	8F	13,312.90	4,027.15
6	尚未登記	梅獅路二段廠房-6F	6F	8F	2,242.79	678.44
7	尚未登記	梅獅路二段廠房-7F	7F	8F	13,312.90	4,027.15
8	尚未登記	梅獅路二段廠房-8F	8F	8F	2,242.18	678.26
9	尚未登記	梅獅路二段廠房-B1	B1	8F	415.75	125.76
合計					64,303.02	19,451.65

**(四) 不動產所有權人：**不動產所有權人國泰世華商業銀行股份有限公司持有桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地全部（信託財產，委託人：英屬開曼群島商威獅倉儲股份有限公司）。

**(五) 土地使用分區及使用編定：**桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地使用分區為乙種工業區。

**(六) 勘估標的使用現況：**勘估標的現況興建中。

**(七) 預計興建建築型態：**地上8層地下2層之物流倉庫大樓。

#### 四、估價前提：

**(一) 估價目的：**買賣價值參考

**(二) 價格種類：**正常價格

**(三) 估價條件：**

1. 估價前提係標的在正常條件下所評估之結果，其價格種類為正常價格。乃指具有市場性之不動產，於有意願買賣雙方，依專業知識、謹慎行動，不受任何脅迫，經適當市場行銷及正常交易條件形成之合理價格，並以貨幣金額表示者。
2. 勘估標的現況已取得建照，尚未興建完成，基地預計興建2幢地上8層地下2層之物流倉庫，本次評估範圍及面積依建造執照及委託人提供資料為準，未來如面積有所變動，價格亦會有所變動。
3. 依委託人提供資料，勘估標的建物1~3F規劃設有溫控機電設備，相關投入成本及收益依委託人提供資料並參酌市場資訊評估其價值。

**(四) 價格日期：**2025年2月26日

**(五) 勘察日期：**2025年4月10日

#### 五、公告土地現值計算之土地增值稅與淨值：

(一) 土地增值稅：新台幣10,334,663元。

(二) 扣除公告現值增值稅後淨值：6,414,127,034元(含稅)。

#### 六、他項權利設定記錄：

權利種類	權利人	擔保債權總金額	存續期間 (擔保債權確定期日)	共同擔 保地號	共同擔 保建號
最高限額 抵押權	國泰世華商 業銀行股份 有限公司	新台幣 3,840,000,000 元正	民國 143 年 1 月 11 日	瑞坪段 34、34-1、35、36、 37、38、38-1、38-2、38-3、 38-4、38-5、39、40、40-1、 41、70、72、72-1 地號	---

#### 七、評估價值結論：

勘估標的係坐落於桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地及其地上興建中建物之不動產，本報告基於估價目的為供買賣價值參考，價格種類為正常價格，價格日期為2025年2月26日，考量委託人提供之勘估標的基本資料，評估勘估標的於現行不動產市場條件下合理評估價值。

經本所估價師針對勘估標的進行產權、一般因素、區域因素、個別因素、不動產市場現況及勘估標的依最有效使用情況下，及本估價師專業意見分析後，採用成本法及折現現金流量分析法等二種估價方法進行評估，並考量此二種方法之資料信賴度、估價種類條件差異以及價格形成因素之接近程度等因素，最後決定之估價金額：

正常價格：新台幣6,235,120,673元(未稅)

正常價格：新台幣6,424,461,697元(含建物營業稅)

另依委託人要求以土地公告現值及房屋評定現值比例拆分土地及建物價值如下：

勘估標的總價(元)(含稅)	價值來源	價值比例	項目(元)
6,424,461,697	土地	46.52%	2,988,357,832
	建物	53.48%	3,436,103,865

以上評估結果僅適用於買賣價值參考。另使用本估價報告書者詳閱報告內容所載之基本聲明事項、限制條件、基本事項說明及估價條件，以避免估價結果之誤用。

不動產估價師：毛秉基

估價師證書字號：(104)台內估字第000487號

不動產估價師開業證書字號：(106)桃市估字第000053號

不動產估價師公會會員證書字號：桃市估會證(五)字第040號



# Global View Co., Ltd.

## 【 Articles of Association 】

### Chapter I: General Provisions

Article 1: The company is organized in accordance with the provisions of the Company Law, and its name is GLOBAL VIEW CO., LTD.

Article 2: The Company's business is as follows:

1. CB01020 office equipment manufacturing industry
2. CB01990 other machinery manufacturing industries
3. CC01030 electrical appliances and audio-visual electronic products manufacturing
4. CC01040 lighting equipment manufacturing industry
5. CC01060 the manufacturing of wired communication machinery and equipment
6. CC01070 wireless communication machinery and equipment manufacturing industry
7. CC01080 electronic parts manufacturing industry
8. CC01090 battery manufacturing industry
9. CC01100 telecommunications control of the manufacturing of radio equipment
10. CC01110 computer and its peripheral equipment manufacturing industry
11. CC01120 data storage, media manufacturing and reproduction industry
12. CC01990 other electrical and electronic machinery and equipment manufacturing industries
13. CE01010 Manufacture of general ceremonial utensils
14. CE01030 Optical instrument manufacturing industry
15. CE01040 Watch Manufacturing
16. CH01040 toy manufacturing industry
17. E603040 fire safety equipment installation engineering industry
18. E603050 automatic control equipment engineering
19. E605010 computer equipment installation business
20. E701010 telecommunications engineering
21. E701030 telecommunications control of electrical equipment and equipment engineering
22. F108031 wholesale of medical equipment
23. Wholesale of electrical appliances F113020
24. F113050 wholesale of computers and office machinery and equipment
25. Wholesale of F113060 weights and measures

- 26. F113070 wholesale of telecommunications equipment
- 27. F113110 battery wholesale industry
- 28. F118010 information software wholesale business
- 29. F119010 wholesale of electronic materials
- 30. F208031 medical equipment retail trade
- 31. F213030 Retail trade of computers and office machinery and equipment
- 32. F213060 telecommunications equipment retail business
- 33. F213110 battery retail trade
- 34. F218010 information software retailing
- 35. F219010 retail trade of electronic materials
- 36. F401010 international trade
- 37. G801010 warehousing industry
- 38. H703090 real estate trading business
- 39. H703100 real estate leasing business
- 40. I301010 information software service industry
- 41. I301020 data processing services
- 42. I301030 electronic information supply service industry
- 43. I501010 product design industry
- 44. JE01010 Rental Industry
- 45. J305010 audio publishing industry
- 46. JA02010 electrical and electronic equipment repair trade
- 47. JA02990 other repair business
- 48. H701010 residential and building development, leasing and sales
- 49. H701020 industrial plant development, leasing and sales business
- 50. ZZ99999 may operate business that is not prohibited or restricted by laws and regulations, except for licensed business

Article 3: The company shall set up its head office in New Taipei City, and may set up branches at home and abroad by resolution of the board of directors when necessary.

Article 4: The Company's announcement method shall be handled in accordance with Article 28 of the Company Law.

## **Chapter II: Shares**

Article 5: The total capital of the Company is set at NT\$1,772 million, divided into 177,200,000 shares, with each share priced at NT\$10. The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.

Article 6: The company's stock affairs shall be handled in accordance with the "Guidelines for the Handling of Stock Affairs of Companies Offering Shares to the Public Order", and if the relevant laws and regulations are changed, they shall be implemented in accordance with the changed laws and

regulations at any time.

Article 7: The shares issued by the Company are exempt from the printing of shares, but they shall be registered with the centralized securities depository.

Article 8: The change of name and transfer of shares shall cease within 60 days before the regular shareholders' meeting, within 30 days before the extraordinary shareholders' meeting, or within 5 days before the company's decision on the distribution of dividends, bonuses or other benefits.

### **Chapter III Shareholders' Meeting**

Article 9: The shareholders' meeting is divided into two types: regular meeting and extraordinary meeting, and the regular meeting shall be held at least once a year, and shall be convened by the board of directors within six months after the end of each fiscal year in accordance with the law. Temporary meetings are to be convened in accordance with law when necessary. The conduct of the shareholders' meeting shall be conducted in accordance with the rules of procedure of the shareholders' meeting of the Company. The convening of the shareholders' meeting shall be notified to the shareholders 30 days before the ordinary meeting and 15 days before the extraordinary meeting.

Article 9-1: When the shareholders' meeting of the Company is held, it may be held by video conference or other means announced by the central competent authority.

Article 10: If a shareholder is unable to attend the shareholders' meeting for any reason, he or she may issue a power of attorney issued by the company to specify the scope of authorization and entrust an agent to attend. In addition to the provisions of Article 177 of the Company Law, the rules for the use of proxy letters for public companies to attend shareholders' meetings promulgated by the competent authority shall be handled by the shareholders' entrustment regulations.

Article 11: Each shareholder of the Company, unless otherwise provided in accordance with relevant laws and regulations, shall have one voting right per share.

Article 12: Except as otherwise provided by relevant laws and regulations, the resolution of the shareholders' meeting shall be attended by the shareholders representing more than half of the total number of issued shares, and shall be executed with the consent of more than half of the voting rights of the shareholders present.

Article 12-1: The shareholders' meeting shall be convened by the board of directors, with the chairman as the chairman, and in the absence of the chairman, the chairman shall designate a director to act as his agent, and if he is not appointed, the director shall select a person to act as his agent; It shall be convened by a convener other than the Board of Directors, and the chairman shall be the convener, and if there are two or more conveners, one person shall be nominated by each other.

Article 12-2: Minutes of resolutions of the shareholders' meeting shall be made and signed or sealed by the chairman of the shareholders' meeting, and the minutes shall be distributed to all shareholders within 20 days after the meeting.

The production and distribution of the minutes of the preceding paragraph may be made electronically.

The distribution of the proceedings of the first item may be by public notice.

## Chapter 4 Directors

Article 13: The Company has five to seven directors, and the election of directors adopts the nomination system of candidates, and shareholders shall be elected from the list of candidates for directors, and the term of office of directors shall be three years, and they may be re-elected. After the public offering of shares of the Company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.

The number of independent directors shall not be less than three, and the number of directors shall not be less than one-fifth. The professional qualifications, shareholding and part-time restrictions, nomination and election methods of independent directors and other matters to be followed shall be handled in accordance with the relevant regulations of the securities authorities.

The Board of Directors of the Company may set up other functional committees as necessary for business operations.

Article 13-1: When the number of directors is vacant by one-third, the board of directors shall convene an extraordinary general meeting of shareholders within 60 days to elect them.

Article 13-2: The directors of the Company shall have more than half of the seats and shall not have any of the following relationships.

1. Spouse.

(2) Relatives within the second degree of kinship.

Article 13-3: The Company has resolved by the Board of Directors to purchase liability insurance for its directors to reduce and disperse the risk of significant damage to the Company and its shareholders caused by illegal acts of the directors during their tenure of office.

The amount of insurance and the amount of insurance to be insured are authorized to be determined by the board meeting.

Article 13-4: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, which shall be composed of all independent directors, and shall handle the exercise of its powers and related matters in accordance with the provisions of relevant laws and regulations.

Article 14: The Board of Directors shall be organized by the Directors, and the Chairman shall be elected by more than two-thirds of the Directors and the consent of more than half of the Directors present, and the Chairman shall represent the Company externally.

Article 15: Unless otherwise provided by the Company Law, the board of directors shall be convened by the chairman of the board. The convening of the Board of Directors shall be notified to each Director 7 days in advance. The Company may convene the Board of Directors at any time in case of emergency. The convening of the Board of Directors of the Company may be made in writing, by e-mail or by fax. When the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, his agent shall handle it in accordance with Article 208 of the Company Law. If a director is unable to attend the meeting for any reason, he or she may appoint another director to attend the meeting on his or her behalf, but the director may only be entrusted by one person.

Article 15-1: Except as otherwise provided by the Company Law, the resolution of the board of directors shall be attended by more than half of the directors and approved by more than half of the directors present.

Article 16: When the directors of the Company perform their duties as the Company, regardless of the Company's operating profit or loss, the Company may pay remuneration, and the remuneration shall be authorized by the Board of Directors to be determined according to the value of their participation and contribution to the Company's operations, and with reference to the domestic and foreign industry standards. If the company has a surplus, the remuneration shall be distributed in accordance with the provisions of Article 19 of the Articles of Association.

## **Chapter 5 Managers**

Article 17: The company has a number of managers, and their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Law.

Article 17-1: The Company may, by resolution of the Board of Directors, purchase liability insurance for the Manager, so as to reduce and disperse the risk of significant damage to the Company and its shareholders caused by the Manager's illegal acts during the term of office. The amount of insurance and the amount of insurance to be insured are authorized to be determined by the board meeting.

## **Chapter 6 Accounting**

Article 18: At the end of each fiscal year, the Board of Directors shall prepare (1) business reports, (2) financial statements, and (3) proposals for the distribution of earnings or the provision of losses, and submit them to the

general meeting of shareholders for recognition.

Article 19: If the company makes a profit in the year, it shall allocate no less than 1% of the remuneration for employees, which shall be distributed by the board of directors by resolution in stock or cash, and the distribution objects include employees of subordinate companies who meet certain conditions, and no less than 10% of the amount of employee remuneration shall be allocated for the remuneration of grass-roots employees. The Company may allocate no more than 3% of the above profit amount to the directors' remuneration by the resolution of the board of directors, and the directors' remuneration can only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. However, if the company still has accumulated losses, it shall reserve the amount of compensation in advance, and then allocate the remuneration of employees and directors in accordance with the proportion of the preceding paragraph.

Article 19-1: If there is a surplus in the company's annual general accounts, in addition to paying taxes according to law, it shall first make up for the loss, and the second 10% shall be the statutory surplus reserve, but when the statutory reserve has reached the amount of paid-in capital, it may be exempted from continuing to make appropriations, and in accordance with the provisions of laws and regulations or according to business needs, the special surplus reserve shall be withdrawn or reversed, if there is a balance, and the accumulated undistributed surplus shall be prepared by the board of directors and submitted to the shareholders' meeting for a resolution to distribute dividends and dividends to shareholders.

The Company's dividend distribution policy shall depend on the Company's current and future investment environment, capital needs, domestic and foreign competition and capital budget, taking into account the interests of shareholders and the Company's long-term financial planning, and the amount of the accumulated distributable earnings for the current year shall not be less than 30% of the accumulated distributable earnings as shareholders' dividends, and shareholders' dividends and dividends may be paid in cash or shares, of which cash dividends shall not be less than 10% of the total dividends.

## Chapter VII: Supplementary Provisions

Article 20: The company may guarantee to the outside world.

Article 21: When the company reinvests into a limited liability shareholder of another company, the total amount of all its investments may exceed 40% of the paid-in share capital of the company.

Article 22: The Company's organizational rules and rules shall be stipulated separately.

Article 23: Matters not specified in the Articles of Association shall be handled in

accordance with the provisions of the Company Law and other relevant laws and regulations.

Article 24: These Articles of Association were established on April 9, 1986.

The first revision was on September 1, 1986

The second revision was on December 16, 1987

The third revision was on September 16, 1989

Fourth revision on November 2, 1989

Fifth amendment on September 20, 1980

Sixth revision on July 25, 1992

Seventh revision on December 20, 1994

The eighth amendment was made on January 7, 1997

The ninth amendment was made on July 30, 1997

The tenth amendment was made on November 18, 1997

The eleventh revision was made on April 23, 1999.

The twelfth amendment was made on December 4, 1999.

The 13th amendment was made on April 27, 1990.

The fourteenth revision was made on June 14, 2001

The fifteenth revision was made on May 21, 2002

The 16th revision was made on May 27, 2003

The 17th revision was made on June 15, 2004.

The 18th revision was made on June 10, 2005.

The 19th revision was made on June 12, 2006

The 20th revision was made on June 13, 2007

The 21st revision was made on June 13, 2008

The 22nd revision was made on June 10, 2009.

The 23rd revision was made on June 9, 2000

The 24th revision was made on June 9 , 2011

The 25th revision was made on June 18, 2012

The 26th revision was made on June 17 , 2014 .

The 27th revision was made on June 9, 2015.

The 28th revision was made on June 7, 2016

The 29th revision was made on June 7, 2017

The 30th revision was made on June 9 , 2020 .

The thirty-first revision was made on June 9, 2023

The thirty-second revision was made on February 24 , 2025

Global View Co., Ltd.  
Chairman: Chou Fa

## Global View Co., Ltd.

### Rules of Procedure for Shareholders' Meetings

Article 1: The rules of procedure of the shareholders' meeting of the Company shall be implemented in accordance with these rules, unless otherwise provided by laws and regulations or the articles of association.

Article 2: The Company shall specify in the notice of meeting the time and place of registration of shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders), and other matters needing attention.

The registration time of shareholders in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting; The registration office should be clearly marked and handled by appropriate and competent personnel; The video conference of the shareholders' meeting shall be accepted on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting, and the shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meeting with attendance cards, attendance cards or other attendance certificates, and the Company shall not arbitrarily add additional supporting documents to the supporting documents relied upon by shareholders to attend; The solicitor of the Power of Attorney should bring along his/her identity document for verification.

The Company shall set up a signature book for the shareholders present to sign in, or the shareholders present shall pay the sign-in card to sign in on their behalf.

The Company shall deliver the meeting booklet, annual report, attendance card, statement slip, voting ballot and other meeting materials to the shareholders attending the shareholders' meeting, and if there is an election of directors, the election ballot shall be attached.

When the government or a corporation is a shareholder, there is no limit to one representative attending the shareholders' meeting. When a legal person is entrusted to attend a shareholders' meeting, only one representative may be

appointed to attend the meeting.

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

If the shareholders' meeting is held by video conference, the Company shall upload the meeting manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

Article 2-1: When the Company convenes a video conference of the shareholders' meeting, the following matters shall be stated in the notice of the convening of the shareholders' meeting:

1. Methods for shareholders to participate in video conferences and exercise their rights.
2. The handling of obstacles to the video conferencing platform or participation in video conferencing due to natural disasters, incidents or other force majeure events shall include at least the following matters:
  - (1) The time at which the meeting may be postponed or resumed if it cannot be ruled out if the pre-existing impediment continues, and if so, the date on which the meeting needs to be postponed or continued.
  - (2) Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or continued meeting.
  - (3) If the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting by video conference, and the total number of shares attending the shareholders' meeting reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue, and the number of shares attending the shareholders' meeting shall be included in the total number of shares of the shareholders present, and all the proposals of the shareholders' meeting shall be deemed to have abstained.
  - (4) In the case of a situation where all the motions have been announced and no provisional motion has been made, the handling shall be

carried out.

3. Convene a video meeting of shareholders and set out appropriate alternative measures to be provided to shareholders who have difficulty participating in the shareholders' meeting by video conference.

Article 3: Unless otherwise provided by laws and regulations, the shareholders' meeting of the Company shall be convened by the Board of Directors.

Any change in the manner in which the shareholders' meeting of the Company is convened shall be resolved by the Board of Directors and shall be made at the latest before the notice of the shareholders' meeting is sent.

The Company shall, 30 days before the meeting of the regular shareholders' meeting or 15 days before the opening of the extraordinary shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, the paper for the power of attorney, the reasons for the proposals and explanatory materials related to the admission motion, discussion motion, election or dismissal of directors, etc., and send them to the Public Information Observatory. 21 days before the general meeting of shareholders or 15 days before the extraordinary meeting of shareholders, the manual of the shareholders' meeting and supplementary materials of the meeting shall be prepared and sent to the public information observatory, provided that the company has a paid-in capital of more than NT\$10 billion at the end of the most recent fiscal year or the total foreign and foreign shareholding ratio recorded in the shareholders' book of the most recent general meeting of shareholders is more than 30%, the transmission of the electronic files shall be completed 30 days before the meeting of the regular general meeting of shareholders. Fifteen days before the shareholders' meeting, the shareholders' meeting manual and supplementary materials for the meeting shall be prepared for shareholders to obtain at any time and displayed in the Company and the professional stock affairs agency appointed by the Company.

The meeting handbook and supplementary information of the meeting as set forth in the preceding paragraph shall be provided to the shareholders for their reference on the day of the shareholders' meeting in the following ways:

1. When convening an entity shareholders' meeting, it shall be distributed at the shareholders' meeting.

2. When convening a video-assisted shareholders' meeting, it should be distributed at the shareholders' meeting and sent to the video conference platform as an electronic file.
3. When convening a video shareholders' meeting, the electronic file should be transmitted to the video conference platform.

Notices and announcements shall state the reason for convening; Where the notice is given with the consent of the counterpart, it may be done electronically.

Matters concerning the election or dismissal of directors, change of articles of association, reduction of capital, application for suspension of public offering, non-competition license of directors, conversion of surplus into capital increase, conversion of reserve into capital increase, dissolution, merger, division of the company, or matters under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-66 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Standards for the Issuance and Issuance of Securities by Issuers shall be listed and explained in the reasons for convening and shall not be raised as ad hoc motions.

The reason for convening the shareholders' meeting has specified the general re-election of directors and the date of inauguration, and after the re-election of the shareholders' meeting is completed, the date of inauguration of the directors shall not be changed by temporary motion or other means at the same meeting.

Shareholders holding more than 1% of the total number of issued shares may submit a proposal to the Company for an ordinary general meeting, with a limit of one, and more than one proposal shall not be included in the proposal. In addition, if the proposal proposed by the shareholders falls under any of the circumstances of Article 172-1, Paragraph 4 of the Company Law, the board of directors may not list it as a proposal. Shareholders may put forward a proposal to urge the company to promote the public interest or fulfill its social responsibilities, and the procedure shall be limited to one in accordance with the relevant provisions of Article 172-1 of the Company Law.

The company shall, before the closing date of the general meeting of shareholders, announce the acceptance of shareholders' proposals, the method of acceptance in writing or electronically, the place of acceptance and the

period of acceptance; The period of acceptance shall not be less than 10 days. The proposal of shareholders is limited to 300 words, and if it exceeds 300 words, the proposal will not be included in the proposal; The proposing shareholder shall attend the general meeting of shareholders in person or by entrusting another person to participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the results before the notice of convening the shareholders' meeting, and list the proposals in accordance with the provisions of this article in the notice of the meeting. For shareholder proposals that are not included in the proposal, the board of directors shall explain the reasons for not including them at the shareholders' meeting.

Article 4: Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares to be attended is calculated according to the number of shares registered in the signature book or the sign-in card and the video conference platform, plus the number of shares that exercise voting rights in paper or electronically.

At the time of the meeting, the Chairman shall declare the meeting open and announce at the same time the number of non-voting rights and the number of shares present.

However, if no shareholder representing more than half of the total number of issued shares is present, the Chairman may postpone the meeting for a maximum of two times, and the total duration of the postponement shall not exceed one hour. If the second postponement is still insufficient for shareholders representing more than one-third of the total number of issued shares to attend, the chairman shall announce the discontinuation of the meeting; If the shareholders' meeting is convened by video conference, the Company shall also announce the meeting on the video conference platform of the shareholders' meeting.

If the amount is still insufficient after the second postponement of the preceding paragraph and there are shareholders representing more than one-third of the total number of issued shares, the resolution may be deemed false in accordance with the provisions of Paragraph 1 of Article 175 of the Company Law, and the shareholders shall be notified of the false resolution and the shareholders' meeting shall be convened again within one month; If

the shareholders' meeting is convened by video conference, and the shareholders wish to participate in the meeting by video conference, they shall re-register with the Company in accordance with Article 2.

Before the end of the meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairman may resubmit the fake resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Law.

Article 5: The place of the shareholders' meeting of the Company shall be the location of the Company or a place convenient for shareholders to attend and suitable for the shareholders' meeting, and the meeting shall start no earlier than 9 a.m. or later than 3 p.m., and the opinions of the independent directors shall be fully considered at the place and time of the meeting.

When the Company convenes a virtual shareholders' meeting, it is not subject to the restrictions on the location of the preceding paragraph.

Article 6: If the shareholders' meeting is convened by the board of directors, the chairman of the board of directors shall be the chairman of the board, and if the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, the vice chairman shall act on his behalf, and if there is no vice chairman or the vice chairman of the board of directors also takes leave or is unable to exercise his powers for any reason, the chairman of the board of directors shall designate a managing director to act as his agent; If there is no managing director, a director shall be appointed to act as his agent, and if the chairman of the board of directors does not appoint an agent, the managing director or one of the directors shall nominate each other to act as his agent.

The chairman of the preceding paragraph shall be a managing director or a director acting as a director, who has served for more than six months and has knowledge of the financial and business conditions of the company. The same applies if the chairman is the representative of a corporate director.

The chairman of the board of directors shall personally preside over the shareholders' meeting convened by the board of directors, and at least one representative of more than half of the directors of the board of directors and members of various functional committees shall be present, and the attendance shall be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened by a convener other than the board

of directors, the chairman shall be the convener, and if there are two or more conveners, one person shall be nominated to serve as the convener.

The Company may appoint appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting.

Article 7: Shareholders may issue a power of attorney issued by the Company at each shareholders' meeting, indicating the scope of authorization, and entrust an agent to attend the shareholders' meeting.

A shareholder shall issue a power of attorney and limit the entrustment to one person, which shall be delivered to the Company five days before the meeting of the shareholders, and if the power of attorney is repeated, the first shall prevail. However, this restriction does not apply to those who declare to revoke the previous entrustment.

After the proxy is delivered to the Company, if the Shareholder wishes to attend the shareholders' meeting in person or to exercise his voting rights in writing or electronically, he/she shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of cancellation within the time limit, the voting rights exercised by the proxy shall prevail.

After the proxy is delivered to the Company, if the Shareholder wishes to attend the shareholders' meeting by video conferencing, he/she shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of cancellation within the time limit, the voting rights exercised by the proxy shall prevail.

Article 8: If the shareholders' meeting is convened by the board of directors, its agenda shall be set by the board of directors, and the relevant proposals (including temporary motions and amendments to the original proposals) shall be voted on a case-by-case basis, and the meeting shall be conducted in accordance with the scheduled agenda, and shall not be changed without the resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a person with convening power other than the board of directors, the provisions of the preceding paragraph shall apply.

Before the agenda of the preceding two items is concluded, the Chairman shall not adjourn the meeting without a resolution. If the chairman violates the rules

of procedure and announces the adjournment of the meeting, the other members of the board of directors shall promptly assist the shareholders present in accordance with the procedures prescribed by law, and elect a person to be the chairman with the consent of a majority of the voting rights of the shareholders present to continue the meeting.

The chairman shall give full explanation and opportunity to discuss the proposal and the amendment or provisional motion proposed by the shareholders, and when he considers that the degree of voting has been reached, he may announce the cessation of the discussion, call for a vote, and arrange an appropriate time for voting.

**Article 9:** The Company shall continuously record and video the whole process of shareholders' registration and the process of meeting from the time of accepting the shareholders' registration.

The audio-visual materials in the preceding paragraph shall be kept for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the Company shall record and keep the shareholders' registration, registration, registration, questions, voting and the results of the company's vote counting, and record and video the entire video conference continuously.

The Company shall properly keep the materials and audio and video recordings in the preceding paragraph during the period of existence, and provide the audio and video recordings to the person entrusted with the video conference affairs for safekeeping.

If the shareholders' meeting is held by video conference, the company should make audio and video recordings of the background interface of the video conference platform.

**Article 10:** Before attending the speech of the shareholders, the gist of the speech, the account number (or attendance card number) and the name of the shareholder shall be filled in with the speech slip, and the chairman shall determine the order of his speech. If the shareholders present only mention the statement but do not speak, it will be deemed that they have not spoken, and the content of the speech shall prevail if the content of the speech is inconsistent with the record of the speech.

Article 11: Each shareholder shall not speak more than twice without the consent of the chairman of the same proposal, and each time shall not exceed five minutes, except that if the shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop him from speaking.

When a shareholder is present to speak, other shareholders shall not speak or interfere with the speech except with the consent of the chairman and the shareholder who speaks, and the chairman shall stop the violator.

When a corporate shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may be nominated to speak for the same proposal.

Article 12: After the shareholders present at the speech, the chairman may reply in person or designate relevant personnel.

Shareholders who convene a meeting of shareholders by video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the meeting and before the meeting is adjourned, and the number of questions for each proposal shall not exceed two times, and the maximum number of questions for each proposal shall be 200 words, and the provisions of Articles 10 to 11 shall not apply.

If the question in the preceding paragraph does not violate the provisions or does not exceed the scope of the proposal, it is advisable to disclose the question on the video conference platform of the shareholders' meeting for public knowledge.

Article 13: The voting of the shareholders' meeting shall be calculated on the basis of shares.

The resolution of the shareholders' meeting shall not count the number of shares of shareholders without voting rights into the total number of issued shares.

Shareholders shall not join the voting and shall not exercise their voting rights on behalf of other shareholders if they have their own interests in the matters of the meeting that may be harmful to the interests of the Company.

The number of shares whose voting rights are not allowed to be exercised in the preceding paragraph shall not be counted in the voting rights of shareholders present at the meeting.

Except for trust enterprises or stock affairs agencies approved by the competent securities authorities, when a person is entrusted by two or more shareholders at the same time, the voting rights of his agent shall not exceed 3% of the voting rights of the total number of issued shares, and the voting rights exceeded by him shall not be counted.

Article 14: Shareholders have one voting right per share; However, this restriction does not apply to those who are restricted or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.

When the Company convenes a shareholders' meeting, it shall exercise its voting rights electronically and may exercise its voting rights in writing; When it exercises its voting rights in writing or electronically, the method of exercising them shall be set out in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the temporary motion and amendment of the original proposal at the shareholders' meeting shall be regarded as abstention, and the Company should refrain from proposing the temporary motion and the amendment of the original proposal.

If the voting rights are exercised in writing or electronically in the preceding paragraph, the expression of intent shall be delivered to the company two days before the meeting of the shareholders' meeting, and if the expression of intent is repeated, the first shall prevail. However, this limitation does not apply to those who express their intention before the revocation of the declaration.

If a shareholder wishes to attend the shareholders' meeting in person or by video conferencing after exercising his or her voting rights in writing or electronically, he or she shall revoke the expression of intent to exercise the voting rights in the preceding paragraph in the same manner as the exercise of voting rights two days before the shareholders' meeting. In the event of a late cancellation, the voting rights exercised in writing or electronically shall prevail. If the voting rights are exercised in writing or electronically, and a proxy is appointed to attend the shareholders' meeting by proxy by proxy letter, the voting rights exercised by the proxy shall prevail.

Article 15: Except as otherwise provided by the Company Law and the Articles of Association of the Company, the voting on the proposal shall be passed by the

consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and the shareholders shall vote on a case-by-case basis, and the results of the shareholders' consent, objection and abstention shall be entered into the public information observatory on the day after the shareholders' meeting is convened.

When there is an amendment or a substitute to the same motion, the President shall determine the order in which it is to be voted on in conjunction with the original motion. If one of the motions has been passed, the other motions will be deemed to be rejected and no further vote will be taken.

The scrutineers and counting personnel for voting on the proposal shall be designated by the chairman, but the scrutineers shall have the status of shareholders.

The counting of votes at the shareholders' meeting or election proposals shall be carried out in a public place at the shareholders' meeting, and the voting results shall be announced on the spot after the counting of votes is completed, including the number of weights counted, and a record shall be made. The Company convenes a video conference of the shareholders' meeting, and shareholders who participate in the meeting by video conference shall vote on various proposals and election proposals through the video conference platform after the chairman announces the meeting, and shall complete the voting before the chairman announces the end of the vote, and those who fail to do so shall be deemed to have abstained.

If the shareholders' meeting is convened by video conference, the votes shall be counted at one time after the end of the voting announced by the chairman, and the voting and election results shall be announced.

When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video conferencing in accordance with Article 2 shall cancel their registration in the same manner as registration two days before the shareholders' meeting. Those who have made the revocation after the deadline can only attend the shareholders' meeting by video conferencing.

Those who exercise their voting rights in writing or electronically, do not

revoke their expressions of intent, and participate in the shareholders' meeting by video conferencing shall not exercise their voting rights on the original proposal or propose amendments to the original proposal or exercise their voting rights on the amendment of the original proposal, except for temporary motions.

Article 16: The minutes of the resolutions of the shareholders' meeting shall be made and signed or sealed by the chairman, and the minutes shall be distributed to the shareholders within 20 days after the meeting. The production and distribution of the proceedings may be made electronically.

The Company may enter the public information of the public information observatory for the distribution of the minutes of the proceedings described in the preceding paragraph.

The minutes of the meeting shall be recorded according to the year, month, day, place, name of the chairman, method of resolution, the essentials of the proceedings and the voting results (including the number of weights counted), and the number of votes obtained by each candidate shall be disclosed when there is an election of directors. It shall be kept forever for the duration of the Company's existence.

If the shareholders' meeting is convened by video conference, in addition to the matters that shall be recorded in accordance with the provisions of the preceding paragraph, the minutes of the shareholders' meeting shall also record the time of the shareholders' meeting, the manner in which the meeting is convened, the name of the chairman and the record, and the handling method and circumstances in the event of any obstacle to the video conference platform or participation in the event of video conference due to natural disasters, incidents or other force majeure circumstances.

In addition to the provisions of the preceding paragraph, the Company shall specify in the minutes of the meeting that the alternative measures provided by shareholders who are difficult to participate in the shareholders' meeting by video conferencing shall be stated in the minutes of the meeting.

Article 17: The meeting personnel who handle the shareholders' meeting shall wear identification cards or armbands.

The Chairman may direct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to assist in

maintaining order, they should wear an armband or identification card with the words "Picket".

If a shareholder is equipped with amplification equipment at the meeting place, the chairman may refrain from speaking with equipment other than that provided by the Company.

If a shareholder violates the rules of procedure and disobeys the chairman's correction, obstructing the progress of the meeting, and refuses to comply with the stop, the chairman may instruct the pickeper or security personnel to ask him to leave the meeting.

Article 18: During the meeting, the President may, at his discretion, declare a break, and in the event of force majeure, the President may decide to suspend the meeting for the time being suspended and, as the case may be, announce the time for the resumption of the meeting.

If the agenda of the shareholders' meeting is not used before the agenda of the shareholders' meeting (including temporary motions) is concluded, the shareholders' meeting may resolve to find another venue to continue the meeting.

The shareholders' meeting may, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

Article 19: The number of shares obtained by the solicitor, the number of shares represented by the entrusted agent and the number of shares attended by the shareholders in writing or electronically shall be clearly disclosed in the shareholders' meeting hall in the statistical table prepared by the Company in accordance with the prescribed format on the day of the shareholders' meeting; If the shareholders' meeting is held by video conference, the Company shall upload the aforesaid materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

The Company shall convene a video conference of the shareholders' meeting, and when the meeting is announced, the total number of shares of the shareholders present shall be disclosed on the video conference platform. The same applies if there are other statistics on the total number of shares and voting rights of the shareholders present at the meeting.

If there is any material information required by laws and regulations or the

Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Public Information Observatory within the prescribed time.

Article 20: When the shareholders' meeting elects directors, it shall be handled in accordance with the relevant election rules set by the Company, and the election results shall be announced on the spot, including the list of elected directors and the number of elected directors and the list of unsuccessful directors and the number of voting rights obtained.

The ballot papers for the election matters referred to in the preceding paragraph shall be sealed and signed by the scrutineers and shall be kept in a proper place for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.

Article 21: If the shareholders' meeting is convened by video conference, the company shall immediately disclose the voting results and election results of each proposal on the video conference platform of the shareholders' meeting in accordance with the regulations after the voting is over, and shall continue to disclose the results for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article 22: When the Company convenes a video shareholders' meeting, the chairman and the recorder shall be at the same place in China, and the chairman shall announce the address of the place at the time of the meeting.

Article 23: If the shareholders' meeting is convened by video conference, the Company may provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before and during the meeting to assist in dealing with technical problems in communication.

If the shareholders' meeting is convened by video conference, the chairman shall, when announcing the opening of the meeting, separately announce that the date of the meeting shall be postponed or renewed within five days, and the date of the meeting shall be postponed or continued within five days, and the provisions of Article 182 of the Company Law shall not apply to the date of the meeting if there is an obstacle to the participation of the video conference platform or by video conferencing due to natural disasters, incidents or other force majeure circumstances before the chairman announces the dismissal of the meeting, and it lasts for more than 30

minutes.

In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued, and shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or continued meeting.

For shareholders who have registered to participate in the original shareholders' meeting by video conference and completed the registration in accordance with the provisions of Paragraph 2, and have not participated in the postponed or resumed meeting, the number of shares attended, the voting rights and voting rights exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and voting rights of the shareholders attending the postponed or resumed meeting.

When the shareholders' meeting is postponed or extended in accordance with the provisions of Paragraph 2, there is no need to re-discuss and resolve the proposal that has completed the voting and counting and announced the voting results or the list of directors and supervisors who have been elected.

In the event that the Company convenes a video-assisted shareholders' meeting, and the second paragraph makes it impossible to continue the video conference, if the total number of shares present at the shareholders' meeting by video conference still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue without the need to postpone or continue the meeting in accordance with the provisions of Paragraph 2.

In the event of the occurrence of the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference shall be included in the total number of shares of the shareholders present, but all the proposals of the shareholders' meeting shall be deemed to have abstained.

If the Company postpones or recontinues the meeting in accordance with the provisions of Paragraph 2, it shall handle the relevant pre-operations in accordance with the provisions of Paragraph 27 of Article 44-27 of the Standards for the Handling of Stock Affairs of Companies Offering Shares

to the Public in accordance with the date of the original shareholders' meeting and the provisions of each article.

During the period specified in the latter part of Article 12 and Paragraph 3 of Article 13 of the Rules Governing the Use of Power of Attorney by a Public Company to Attend a Shareholders' Meeting, and the period specified in Paragraph 2 of Article 44-5, Paragraph 2, Article 44-15 and Paragraph 1 of Article 44-17 of the Regulations Governing the Handling of Stock Affairs of Companies Offering Shares to the Public Offering Company, the Company shall postpone or extend the date of the shareholders' meeting in accordance with Paragraph 2.

Article 24: When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference.

Article 25: These rules shall come into force after being approved by the shareholders' meeting, and shall be the same when amended.

This rule was set on April 23, 1999 of the Republic of China

It was first revised on May 21, 2002 years of the Republic of China

The second revision was made on June 12, 2006 years of the Republic of China

The third revision was made on June 13, 2007 years of the Republic of China

The fourth revision was made on June 18, 2012 of the Republic of China

The fifth revision was made on June 9, 2020 of the Republic of China

The sixth revision was made on July 22, 2021 years of the Republic of China

The seventh revision was made on June 9, 2023 years of the Republic of China

## Global View Co., Ltd.

### Directors' shareholdings

1. The paid-in capital of the Company is 630,000,000 yuan, and the number of issued shares is 63,000,000 shares.
2. In accordance with Article 26 of the Securities and Exchange Act and the provisions of the Rules for the Implementation of the Equity Ratio and Audit of Directors and Supervisors of Public Companies, the Company has set up three independent directors, and the number of shares to be held by all directors other than independent directors calculated in accordance with the preceding paragraph shall be reduced to 80%.

The minimum number of shares to be held by all directors is 5,040,000 shares.

3. As of April 13, 2025, the date of the closing of the shareholders' meeting, the number of shares held by individual and all directors recorded in the shareholders' book is listed in the following table: It has met the ratio standard stipulated in Article 26 of the Securities and Exchange Act.

job title	Account Name	Number of shares held
Chairman	Chou Fa	25,000
Director	Huang Ting Yang	150,000
Director	Senlo Investment Co., Ltd. Representative Huang Yu Feng	23,940,000
Director	Senlo Investment Co., Ltd. Representative Huang Wei Lun	23,940,000
Independent Director	Wu Shang Wen	0
Independent Director	Liu Chiu Chuan	0
Independent Director	Lai Chuang Kuang	261,000
Total directors		24,376,000
Total number of directors ( excluding independent directors )		24,115,000

Stock code : 3040



## **Global View Co., Ltd. 2025 ANNUAL GENERAL SHAREHOLDERS' MEETING**

### **MEETING AGENDA**

(Translation in English—Original in Chinese)

**Date :** 9:00a.m., June 11, 2025 (Wed.)

**Meeting method :** physical shareholders' meeting

**Meeting location :** 13th floor, No. 29-1, Fuzhong Road, Banqiao District, New Taipei City

(Itabashi District Agricultural Association Building 2, 13th Floor, 8th Study Hall).

## **Please Read the Following Notice Before Using the Meeting Agenda**

Readers are advised that the original version is in Chinese. If there is any conflict between the English version and the Chinese one or any difference in the interpretation of the two versions, the Chinese language report shall prevail.

In addition, certain of our financial information have been published in accordance with requirements of the Republic of China Securities and Futures Commission and are presented in conformity with accounting principles generally accepted in the Republic of China. Readers should be cautioned that these accounting principles differ in many material respects from accounting principles generally accepted in other countries.

Except as required by law, we undertake no obligation to update any forward-looking statement, whether as a result of new information, future events, or otherwise.

The materials and information provided on this meeting agenda have been issued by Global View and are posted solely for informational purposes and is not an offer to buy or sell or a solicitation of an offer to buy or sell any securities issued by us or otherwise.

# **Table of Contents**

## **1. Meeting procedures**

### **2. Agenda of the Shareholders' Ordinary Meeting .....** 1

I. Matters to be reported .....	2
II. Matters to be approved .....	2
III. Matters for Discussion .....	4
Four, Extraordinary Motion .....	9

## **3. Annex**

(I) 2024 Annual business report .....	10
(II) 2024 Annual Audit Committee Audit Report .....	14
(III) 2024 annual accountant's audit report, financial statements and consolidated financial statements .....	15
(IV) Table of the distribution of surpluses for the year 2024 .....	37
(V) The securities firm issues an assessment opinion on the necessity and reasonableness of the private placement.....	38
(VI) Comparison table of amendments to the articles of association .....	43
(VII) Summary of the real estate valuation report .....	47

## **4.Appendix**

(I) Corporate Charter(Article of Incorporation) .....	53
(II) Rules of Procedure for Shareholder Meetings.....	60
(III) Shareholding of Directors and Supervisors .....	76

# **Global View Co., Ltd.**

## **Meeting Agenda for the 2025 General Shareholders' Meeting**

- 1. Time: 9:00a.m., June 11, 2025 (Wed.)**
- 2. Meeting method: physical shareholders' meeting**
- 3. Meeting place: 13th floor, No. 29-1, Fuzhong Road, Banqiao District, New Taipei City**  
(Itabashi District Agricultural Association Building 2, 13th Floor, 8th Study Hall).
- 4. Call the Meeting to Order.**
- 5. Chairperson Remarks**
- 6. Management Presentation (Company Reports)**
- 7. Proposals**
- 8. Discussion**
- 9. Questions and Motions**
- 10. Adjournment**

# **Global View Co., Ltd.**

## **Procedure for the 2025 Annual Meeting of Shareholders**

### **1. Call the Meeting to Order**

### **2. Chairperson Remarks**

### **3. Management Presentation (Company Reports)**

1. 2024 Annual Business report.
2. 2024 Annual Audit Committee Audit Report.
3. 2024 Annual Report on Directors' Remuneration and Employee Remuneration Distribution.

### **4. Proposals**

1. 2024 Annual business report and financial statements.
2. 2024 Annual Surplus Distribution.

### **5. Discussion**

1. The Company handled the case of cash capital increase and private placement of ordinary shares.
2. Amendments to the Articles of Association of the Company.
3. The company plans to purchase a logistics and warehousing center

### **6. Questions and Motions**

### **7. Adjournment**

## 【Management Presentation (Company Reports)】

1. Please check the annual business report 2024.

Note: The Company's 2024 annual business report is detailed in Annex 1 (please refer to pages 10 to 13).

2. 2024 Audit Committee audit report, please inspect.

Note: The audit report of the Audit Committee of the Company for 2024 is detailed in Annex 2 (please refer to page 14).

3. 2024 Annual Report on Directors' Remuneration and Employee Remuneration Distribution, please refer to it.

Note: The Company's pre-tax profit for the year 2024 that has not yet been provided for directors' remuneration and employee remuneration is NT\$58,261,076, and in accordance with Article 19 of the Articles of Association of the Company, 2% of the directors' remuneration is proposed to be withdrawn, totaling NT\$1,165,222; It is proposed to allocate 1% of employee compensation, totaling NT\$582,611, to be paid in cash.

## 【Proposals】

Item 1: [Proposed by the Board of Directors]

Cause: 2024 annual business report and financial statements, please acknowledge.

Description:

The Company's 2024 annual business report and individual and consolidated financial statements have been prepared, of which the individual and consolidated financial statements have been entrusted to be checked by Dai Xinwei and Chen Peide of Qinye Zhongxin United Accounting Firm, and an unqualified audit report will be issued, which will be submitted to the Audit Committee for review together with the business report, and the relevant information is detailed in Annex I (please refer to pages 10 to 13) and Annex III (see pages 15 to 36).

Resolution:

Item 2: [Proposed by the Board of Directors]

Cause: 2024 surplus distribution case, please acknowledge.

Description:

1. It shall be handled in accordance with Article 19-1 of the Articles of Association of the Company and relevant laws and regulations.
2. Among them, the shareholders' dividend is proposed to be distributed in NT\$63,000,000 and a cash dividend of NT\$1 per share.
3. The cash dividend shall be calculated according to the distribution ratio up to the yuan, and the total amount of the distribution less than one yuan shall be transferred to the company's other income.
4. The distribution of earnings before the dividend distribution base date, if the number of shares outstanding is affected due to the repurchase of the company's shares or the transfer of treasury shares, cancellation or cash capital increase and other factors, resulting in a change in the dividend distribution ratio of shareholders and needs to be amended, it is proposed that the shareholders' meeting authorize the board of directors to make necessary adjustments for the change.
5. Please refer to Annex 4 for details of the Company's 2024 Earnings Distribution Table (please refer to page 37).

Resolution:

## 【Discussion】

Item 1: [Proposed by the Board of Directors]

Cause: The Company handled the case of cash capital increase and private placement of ordinary sharesPlease Discuss.

Description:

1.In order to expand the scale of operations, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation and development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness, it is proposed to apply for private placement of ordinary shares within the quota of no more than 37,500 ordinary shares, with a par value of NT\$10 per share.

2. In accordance with Article 43-6 of the Securities and Exchange Act, the matters to be explained in the handling of a private placement are as follows:

(1) Basis and reasonableness of price setting:

1. The private placement price shall not be less than 8% of the higher price calculated according to the following two benchmarks before the pricing date of the pricing basis authorized by the board of directors of the Company in accordance with the resolution of the shareholders' meeting.

(1) The simple arithmetic average of the closing price of ordinary shares calculated 1, 3 and 5 business days prior to the fixing date after deducting the free allotment ex-rights and dividends, and adding back the capital reduction and anti-ex-dividend rights.

(2) The simple arithmetic average of the closing price of ordinary shares 30 business days prior to the fixing date after deducting the ex-rights and dividends of the free allotment shares, and adding back the anti-ex-rights of capital reduction.

2. The actual issue price of the private placement ordinary shares shall not be less than the number of resolutions of the shareholders' meeting,

and the board of directors is authorized to negotiate with specific persons and market conditions in the future, but shall not be lower than the par value of the shares.

Cf. The pricing method of the private placement price is based on the provisions of the "Matters to Note for Public Placement of Securities by Public Offering Companies", and considering that the company's future outlook and the transfer time, object and quantity of private placement securities are strictly restricted, and the listing cannot be negotiated within three years, and the liquidity is poor, so the setting of the private placement price should be reasonable and will not have a significant impact on the rights and interests of shareholders.

(2) Methods of selection of specific persons:

Specified persons specified in Article 43-6 of the Securities and Exchange Act and the Notes on Matters Needing Attention for Public Companies in Handling Private Placement of Securities, and limited to strategic investors. Due to the long-term operation and business development needs of the Company, priority will be given to the selection of strategic investors who can directly or indirectly benefit the Company's future operations, and can help the Company expand its business market, strengthen customer relationships, or enhance the efficiency of business development and integration, or can improve technology, and can agree with the Company's business philosophy. At present, the Company has not yet negotiated a specific applicant, and intends to request the Board of Directors to authorize the Chairman of the Board to consider those who can directly or indirectly benefit from the Company's future operations, and to select the specific persons who meet the requirements of the competent authority.

(3) The purpose of the selection of specific persons:

It is necessary to introduce strategic investors and enhance long-term cooperative relationships with strategic partners, so that the long-term competitiveness and operational efficiency of the Company can be enhanced through strategic investors. Leveraging the experience, technology, knowledge, brand reputation and market access of strategic

investors, it is expected that the Company will reduce operating costs and expand its business footprint through strategic cooperation, joint business development or market consolidation, so as to improve the Company's future operating performance.

(4) Necessary reasons for handling a private placement:

I. Reasons for not adopting public offerings: The Company intends to issue new shares in cash by way of private placement instead of public offering in consideration of factors such as the state of the capital market, the cost of issuance, the timeliness and feasibility of private placement financing, and the restriction that private placement shares are not free to be transferred within three years, so it is better to ensure and strengthen a closer long-term cooperative relationship with strategic partners.

II. Private placement quota: The total amount of ordinary shares in the private placement shall not exceed 37,500 thousand shares, which will be handled once or three times within one year from the date of resolution of the shareholders' meeting, and the total amount of private placement shall be authorized by the board of directors according to the actual private placement situation.

III. Participation in the use of private placement funds and expected benefits:

Number of transactions	Use of Funds	Expected to achieve benefits
It will be handled in one installment	In order to expand the scale of operation, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development and strengthen the company's competitiveness.	It will effectively reduce the cost of capital and ensure the efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.
It will be handled in	The second is to expand the scale of operation, enrich working capital,	Both are to effectively reduce the cost of capital and ensure the

two phases	introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness.	efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.
It will be handled in three phases	The three are to expand the scale of operation, enrich working capital, introduce strategic investors, or institutions and industrial funds familiar with the management, construction, or operation development of intelligent warehousing and logistics at home and abroad, so as to enhance the company's operation, research and development, and strengthen the company's competitiveness.	All three of them are to effectively reduce the cost of capital and ensure the efficiency of financing, reduce the company's operating risks, strengthen the financial structure, and improve the efficiency of the company's future operating performance.

3. The rights and obligations of the new shares issued in this private placement ordinary shares are the same as those of the original shares; However, in accordance with Article 43-8 of the Securities and Exchange Act, the private placement of ordinary shares shall not be freely transferred for three years after delivery, except in accordance with specific circumstances stipulated by laws and regulations; The Company also intends to apply to the competent authorities for a retroactive public offering and listing transaction in accordance with the relevant laws and regulations three years after the delivery of the private ordinary shares.
4. In this private placement of ordinary shares, it is proposed that the shareholders' meeting authorize the board of directors to handle the private placement once or three times within one year from the date of the adoption of the resolution of the shareholders' meeting, and if it is not possible to complete the private placement within the one-year period, the board of directors shall be convened before the expiration of the period to discuss whether to continue the private placement, and go to the public information observatory to handle the information disclosure according to the material information.

5. If the issuance conditions, planned items, progress of the use of funds, expected benefits and other unfinished matters of the Private Placement Ordinary Shares are necessary to be amended due to changes in laws and regulations, opinions of the competent authorities, or changes in the operational evaluation or objective environment, it is proposed that the shareholders' meeting authorize the board of directors to handle them at its sole discretion.
6. In order to cooperate with the Private Placement of Ordinary Shares, it is proposed to authorize the Chairman of the Board of Directors of the Company or his designee to sign and negotiate all deeds and documents relating to the Private Placement of Ordinary Shares, and to sign all matters required for the Private Placement of Ordinary Shares on behalf of the Company.
7. Please refer to Appendix V (pages 38 to 42) for the assessment opinion on the necessity and reasonableness of the private placement issued by the securities firm.

Resolution:

Item 2: [Proposed by the Board of Directors]

Cause: Amendment to the Articles of Association of the CompanyPlease Discuss.

Description:

In order to consider the future operation and development, the Company has amended some provisions of the "Articles of Association" of the Company, and please refer to Annex VI (pages 43 to 46) for a comparative table of the amendments.

Resolution:

Case 3: [Proposed by the Board of Directors]

Subject: The company intends to purchase a logistics and warehousing center, please do so Discuss.

Description:

1. In order to expand the company's business scale in Taiwan, it purchased a logistics and warehousing center that is expected to be built on 11 parcels of land including Lot 34, Ruiping Section, Yangmei District, Taoyuan City, with a

land area of 23,297.33 square meters (7,047.44 ping) and a building area of 64,303.62 square meters ( 19,451.85 pyeong), the total purchase price is estimated to be about 6,269,000 yuan (tax included).

2. This case has been approved by the resolution of the board of directors to sign a memorandum of cooperation with the landholder for the sale and purchase of real estate, obtain the right of preferential bargaining, and handle it in accordance with the provisions of the company's "Procedures for Obtaining or Disposing of Assets", and the summary of the real estate valuation report issued by the real estate appraiser firm can be found in Annex VII (pages 47 to 52).

3. If the total transaction price is affected by market changes or other factors, the actual transaction price shall not be higher than 10% of the above-mentioned estimated purchase price change, and the chairman of the board of directors shall be authorized to handle it at its sole discretion.

Resolution:

### **【Provisional Motion】**

### **【Adjournment】**

## Global View Co., Ltd.

### Business report

**Hello Shareholders,**

**First of all, I would like to thank all shareholders for their long-term support and love for the Company. In 2024 years, the company has undergone important changes, with Senluo Investment Co., Ltd. (hereinafter referred to as Senluo Company) taking over the operation, the company's board of directors has been comprehensively re-elected, and a new management team and strategic direction have been introduced. This report will explain the operating conditions and future development plans for 2024 years**

#### I. 2024 Annual Business Report

##### 1. Results of the implementation of the business plan:

The Company's consolidated operating income for 2024 years was NT\$138,217 thousand, a decrease of NT\$20,428 thousand from NT\$158,645 thousand in 2023, of which leasing income decreased by NT\$21,067 thousandOther operating income increased by NT\$639,000,000, mainly due to the increase in e-commerce sales of audio-visual products. The operating cost of NT\$54,463 thousand in 2024 increased by NT\$7,849 thousand from NT\$46,614 thousand in 2023, mainly due to the increase in sales of audio-visual products. Operating gross profit in 2024 decreased by NT\$28,277 thousand compared with 2023.,

In terms of operating expenses, NT\$42,557 thousand in FY2024 was NT\$42,557 thousand, an increase of NT\$4,262 thousand from NT\$38,295 thousand in 2022

In summary, consolidated operating profit for the year 2024 was NT\$41,197 thousand, a decrease of NT\$32,539 thousand from NT\$73,736 thousand in the previous year.

In the non-operating income and expenses of 2024, interest income was NT\$2,5089,000, and after consolidating other benefits and losses, non-operating income and expenses for 2024 were NT\$31,587 thousand.

2024 net profit after tax was NT\$46,126 thousand, with earnings per share of NT\$0.73.

##### 2. Budget Execution: The Company did not prepare a financial forecast for 2024, so it

is not applicable.

### 3. Analysis of financial income and expenditure and profitability

#### 1. Financial income and expenditure:

Net cash inflow from consolidated operating activities in 2024 was NT\$26,830 thousand. Net cash inflow from investing activities was NT\$60,374 thousand, and cash outflow from major investing activities was cash to fixed deposit for more than three months. net cash outflow from financing activities was NT\$62,900 thousand, and net cash outflow from major financing activities was cash dividends of NT\$63,000 thousand; The effect of exchange rate changes on approximately equivalent cash was NT\$11,115 thousand. The consolidated net increase in cash and cash equivalent in 2024 was NT\$35,419 thousand, with an approximately attributable cash balance of NT\$31,786 thousand at the beginning of the year and NT\$67,205 thousand at the end of the year.

#### 2. Profitability Analysis:

Unit: NT\$/ %

Analyze the project		2024
Financial structure	Liabilities to assets ratio (%)	6.38
	Long-term funds to fixed assets ratio (%)	2111.68
Profitability	Return on assets (%).	2.86
	Return on equity (%).	3.07
	Pre-tax net profit to paid-in capital ratio (%)	11.55
	Net profit rate (%).	33.37
	Earnings per share (retrospectively; New Taiwan dollar).	0.73

### 4. Research development

#### 1. 2024 Annual R&D Expenditure and R&D Manpower Statistics (Consolidated):

Unit: NT\$ thousand per person

annual project	2024 years
R&D expenses	2,709
R&D manpower	3 people

#### 2. 2024 Description of R&D Achievements:

- (1) Scan Translation Pen PRO.
- (2) Learning tablets W9, W11.

## II. 2025 Outline of Business Plan:

### I. Business policy:

1. Carry out strategic and value-based investments, focusing on investment opportunities in high-quality companies such as environmental protection, new energy, and artificial intelligence.
2. Wenquxing brand authorization to maintain brand value.
3. Develop new electronic education products in simplified and traditional Chinese.
4. Use the channel and brand advantages to find innovative electronic products to increase turnover and profits.
5. Increase occupancy rate, strengthen service to leasing customers, and enhance added value.

### II. Expected sales volume and its basis:

In terms of sales volume of electronic dictionary education products in 2025, it is a relatively mature market, and the sales volume and amount are not much different from last year; in terms of rental income in the mainland, due to the uncertain economic prospects in the mainland and the increased demand for office renovation, the annual rental income increased slightly compared with last year.

### III. Important Production and Marketing Policies:

1. Strengthen quality and outsourced processing plants and inventory management.
2. Manage the production quality of authorized products.
3. Use channels and cross-industry cooperation to develop new products and new services.

### IV. Future company development strategy:

With the takeover of Senluo, the Company's business strategy will be significantly adjusted to promote long-term growth and enhance shareholder value through asset revitalization, intelligent warehousing construction and green energy development. The specific strategies are as follows:

1. **Revitalizing real estate assets:** Actively expanding large-scale commercial real estate investment and leasing to increase rental income.

2. **Development of intelligent logistics and warehousing:** Invest in AI intelligent warehousing and logistics facilities, optimize warehousing management and transportation efficiency, and increase leasing revenue sources.
3. **Green Energy and Leasing Dual Engines:** Introducing solar power generation to increase the added value of real estate and create stable income.
4. Use the educational channel and the brand advantage of Wenquxing to develop and improve a new generation of electronic products.
5. **Combined with the remedial teaching resources in mainland China, we will promote cooperation opportunities in self-study rooms.**

III. Affected by the external competitive environment, regulatory environment and general economic environment:

1. **Market competition:** The ELPs market is affected by mobile phones and tablets, but sales of e-dictionaries in mainland China have stabilized due to parents' concerns about the overuse of digital products.
2. **Impact of exchange rate and interest rate:** In 2024, due to the increase in interest rates of the US dollar, the company benefited from the income of the exchange rate difference, and the US dollar is expected to remain stable in 114, and the company will prudently manage foreign exchange risks.
3. **General Economic Environment:** As China's economic recovery is uncertain, the company will control costs while actively seeking value-based investment opportunities.

Looking ahead to 2025 years, the Company will actively invest in intelligent warehousing and logistics facilities to create a new generation of growth momentum, while introducing ESG governance principles to enhance the resilience of corporate operations and increase market competitiveness and shareholder value.

Finally, I would like to congratulate all shareholders

Be in good health and all the best

Chairman: Chou Fa

General Manager: Huang Ting Yang

Chief Financial Officer: Yu Yueh Lung

( AnnexII )



董事會造送本公司一一三年度營業報告書、財務報表及盈餘分配議案等，其中財務報表業經委託勤業眾信聯合會計師事務所戴信維、陳培德會計師查核完竣，並出具查核報告。上述營業報告書、財務報表及盈餘分配議案經本審計委員會查核，認為尚無不合，爰依證券交易法及公司法之相關規定報告如上，敬請 鑒核。

此致

遠見科技股份有限公司一一四年股東常會

審計委員會召集人：伍尚文



中 華 民 國 一 一 四 年 三 月 七 日

( AnnexIII )

**Global View Co., Ltd. and Subsidiaries**

**Consolidated Financial Statements for the  
Years Ended December 31, 2024 and 2023 and  
Independent Auditors' Report**

## **DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES**

The entities that are required to be included in the combined financial statements of Global View Co., Ltd. as of and for the year ended December 31, 2024, under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with the International Financial Reporting Standard 10, “Consolidated Financial Statements.” In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Global View Co., Ltd. and subsidiaries do not prepare a separate set of combined financial statements.

Very truly yours,

GLOBAL VIEW CO., LTD.

By

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ZHOU FA  
Chairman

March 7, 2025

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Global View Co., Ltd.

### **Opinion**

We have audited the accompanying consolidated financial statements of Global View Co., Ltd. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

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, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis for Opinion**

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

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Group's consolidated financial statements for the year ended December 31, 2024 is stated as follows:

#### Recognition of Rental Revenue

The Group's main business is the leasing of investment properties; the rentals are collected in advance and recorded as unearned revenue prior to the lessees' use of the property. Due to a large number of lessees and different lease periods, and manual calculation and recording of rental revenue, there may be a risk of incorrect revenue recognition. Since the accuracy of the recognition of the rental revenue is substantial to the consolidated financial statements, we identified the recognition of the rental revenue to be a key audit matter.

We obtained an understanding of the design of internal controls for rental revenue and tested the implementation of the controls. We reviewed the lease agreements and sent confirmation letters to the lessees, on a sample basis, to verify the correctness of the lease periods and rental amounts in the calculation schedule used by the management to recognize the rental revenue. We checked the accuracy of the recognized rental revenue and evaluated the rationality of the overall rental revenue through analytical procedures.

#### **Other Matter**

We have also audited the parent company only financial statements of Global View Co., Ltd. as of and for the years ended December 31, 2024 and 2023 on which we have issued an unmodified opinion.

#### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC and 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 members of the audit committee) are responsible for overseeing the Group's financial reporting process.

#### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with 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, 2024, 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 Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2025

Notice to Readers

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

*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 ROC. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.*

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 67,205	4	\$ 31,786	2
Financial assets at amortized cost (Notes 4 and 8)	249,687	16	258,686	16
Trade receivables (Notes 4 and 9)	4,589	1	4,108	-
Other receivables (Notes 4 and 9)	32,602	2	19,089	1
Current tax assets	4,496	-	4,634	1
Inventories (Notes 4 and 10)	20,368	1	20,810	1
Other current assets	14,131	1	13,309	1
Total current assets	<u>393,078</u>	<u>25</u>	<u>352,422</u>	<u>22</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Notes 4 and 7)	307,666	19	344,807	21
Financial assets at amortized cost (Notes 4 and 8)	529,055	33	546,237	34
Investments accounted for using the equity method (Notes 4, 5 and 12)	144,947	9	155,404	10
Property, plant and equipment (Notes 4 and 13)	73,390	5	72,782	4
Right-of-use assets (Notes 4 and 14)	36,142	2	38,046	2
Investment properties (Notes 4 and 15)	113,990	7	109,087	7
Deferred tax assets (Notes 4, 5 and 21)	-	-	8,429	-
Refundable deposits (Note 4)	1,213	-	1,062	-
Total non-current assets	<u>1,206,403</u>	<u>75</u>	<u>1,275,854</u>	<u>78</u>
<b>TOTAL</b>	<u><u>\$ 1,599,481</u></u>	<u><u>100</u></u>	<u><u>\$ 1,628,276</u></u>	<u><u>100</u></u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unearned revenue (Note 4)	\$ 10,253	1	\$ 12,735	1
Trade payables	2,678	-	3,738	-
Other payables (Note 16)	24,884	2	21,507	1
Current tax liabilities	8,202	-	5,741	1
Other current liabilities	3,704	-	3,686	-
Total current liabilities	<u>49,721</u>	<u>3</u>	<u>47,407</u>	<u>3</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Notes 4, 5 and 21)	18,317	1	35,048	2
Guarantee deposits received (Note 24)	34,073	2	33,973	2
Total non-current liabilities	<u>52,390</u>	<u>3</u>	<u>69,021</u>	<u>4</u>
Total liabilities	<u><u>102,111</u></u>	<u><u>6</u></u>	<u><u>116,428</u></u>	<u><u>7</u></u>
<b>EQUITY (Note 18)</b>				
Ordinary shares	<u>630,000</u>	<u>39</u>	<u>630,000</u>	<u>39</u>
Capital surplus	<u>13,373</u>	<u>1</u>	<u>13,373</u>	<u>1</u>
Retained earnings				
Legal reserve	444,050	28	437,684	27
Special reserve	59,747	4	59,747	4
Unappropriated earnings	112,953	7	136,193	8
Total retained earnings	616,750	39	633,624	39
Other equity	237,247	15	234,851	14
Total equity	<u>1,497,370</u>	<u>94</u>	<u>1,511,848</u>	<u>93</u>
<b>TOTAL</b>	<u><u>\$ 1,599,481</u></u>	<u><u>100</u></u>	<u><u>\$ 1,628,276</u></u>	<u><u>100</u></u>

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

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 14, 19 and 24)				
Rental revenue	\$ 104,089	75	\$ 125,156	79
Other operating revenue	<u>34,128</u>	<u>25</u>	<u>33,489</u>	<u>21</u>
Total operating revenue	<u>138,217</u>	<u>100</u>	<u>158,645</u>	<u>100</u>
OPERATING COSTS (Notes 10 and 20)				
Rental costs	36,752	27	30,930	20
Other operating costs	<u>17,711</u>	<u>13</u>	<u>15,684</u>	<u>10</u>
Total operating costs	<u>54,463</u>	<u>40</u>	<u>46,614</u>	<u>30</u>
GROSS PROFIT	83,754	60	112,031	70
OPERATING EXPENSES (Notes 4, 9 and 20)				
Selling and marketing expenses	8,397	6	10,795	7
General and administrative expenses	31,451	23	24,539	15
Research and development expenses	2,709	2	2,967	2
Expected credit gain	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>-</u>
Total operating expenses	<u>42,557</u>	<u>31</u>	<u>38,295</u>	<u>24</u>
INCOME FROM OPERATIONS	<u>41,197</u>	<u>29</u>	<u>73,736</u>	<u>46</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	25,089	18	26,906	17
Other income (Note 24)	865	1	8,135	5
Other gains and losses (Note 20)	10,316	7	1,589	1
Finance costs	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>-</u>
Share of profit or loss of associates	<u>(4,683)</u>	<u>(3)</u>	<u>(10,868)</u>	<u>(7)</u>
Total non-operating income and expenses	<u>31,587</u>	<u>23</u>	<u>25,757</u>	<u>16</u>
PROFIT BEFORE INCOME TAX	72,784	52	99,493	62
INCOME TAX EXPENSE (Notes 4, 5 and 21)	<u>26,658</u>	<u>19</u>	<u>35,285</u>	<u>22</u>
NET PROFIT FOR THE YEAR	<u>46,126</u>	<u>33</u>	<u>64,208</u>	<u>40</u>
OTHER COMPREHENSIVE INCOME (LOSS)				

(Continued)

## GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	\$ (37,141)	(27)	\$ 120,741	76
Share of the other comprehensive loss of associates accounted for using the equity method	(1,150)	(1)	(194)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	37,477	27	(13,407)	(8)
Share of other comprehensive income (loss) of associates accounted for using the equity method	3,210	3	(4,245)	(3)
Total other comprehensive income for the year, net of income tax	2,396	2	102,895	65
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>\$ 48,522</b>	<b>35</b>	<b>\$ 167,103</b>	<b>105</b>
<b>EARNINGS PER SHARE (Note 22)</b>				
Basic	\$ 0.73		\$ 1.02	
Diluted	\$ 0.73		\$ 1.02	

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

(Concluded)

**GLOBAL VIEW CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(In Thousands of New Taiwan Dollars)**

	Ordinary Shares							Retained Earnings				Other Equity		
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total Equity			
BALANCE AT JANUARY 1, 2023	63,000	\$ 630,000	\$ 13,373	\$ 427,378	\$ 59,747	\$ 208,842	\$ 695,967	\$ (88,212)	\$ 219,617	\$ 131,405	\$ 1,470,745			
Appropriation of 2022 earnings														
Legal reserve	-	-	-	10,306	-	(10,306)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(126,000)	(126,000)	-	-	-	(126,000)			
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(785)	(785)	-	785	785	-			
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	234	234	-	(234)	(234)	-			
Net profit in 2023	-	-	-	-	-	64,208	64,208	-	-	-	64,208			
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(17,652)	120,547	102,895	102,895			
Total comprehensive income (loss) in 2023	-	-	-	-	-	64,208	64,208	(17,652)	120,547	102,895	167,103			
BALANCE AT DECEMBER 31, 2023	63,000	630,000	13,373	437,684	59,747	136,193	633,624	(105,864)	340,715	234,851	1,511,848			
Appropriation of 2023 earnings														
Legal reserve	-	-	-	6,366	-	(6,366)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)			
Net profit in 2024	-	-	-	-	-	46,126	46,126	-	-	-	46,126			
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	-	40,687	(38,291)	2,396	2,396			
Total comprehensive income (loss) in 2024	-	-	-	-	-	46,126	46,126	40,687	(38,291)	2,396	48,522			
BALANCE AT DECEMBER 31, 2024	63,000	\$ 630,000	\$ 13,373	\$ 444,050	\$ 59,747	\$ 112,953	\$ 616,750	\$ (65,177)	\$ 302,424	\$ 237,247	\$ 1,497,370			

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

# GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 72,784	\$ 99,493
Adjustments for:		
Depreciation expense	13,448	10,279
Expected credit loss reversed on trade receivables	-	(6)
Finance costs	-	5
Interest income	(25,089)	(26,906)
Dividend income	-	(6,023)
Share of profit or loss of associates	4,683	10,868
Gain on disposal of property, plant and equipment	(101)	(210)
Gain on disposal of associates	(45)	-
Reversal of inventories	-	(3,785)
Net gain on foreign currency exchange	(17,831)	(1,914)
Changes in operating assets and liabilities		
Trade receivables	(273)	(2,085)
Other receivables	137	546
Inventories	1,453	2,002
Other current assets	(682)	1,033
Trade payables	(1,219)	(29)
Other payables	3,377	2,313
Unearned revenue	(2,482)	(1,972)
Other current liabilities	<u>18</u>	<u>(373)</u>
Cash generated from operations	48,178	83,236
Interest received	11,439	57,486
Interest paid	-	(5)
Income tax paid	<u>(32,787)</u>	<u>(33,415)</u>
Net cash generated from operating activities	<u>26,830</u>	<u>107,302</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of financial assets at fair value through other comprehensive income	-	786
Purchase of financial assets at amortized cost	(278,400)	(783,808)
Proceeds from sale of financial assets at amortized cost	340,723	567,771
Net cashflow on disposal of associates	245	-
Payments for property, plant and equipment	(1,955)	(320)
Proceeds from disposal of property, plant and equipment	214	210
Increase in refundable deposits	(95)	(4)
Payments for investment properties	(7,992)	(5,608)
Dividends received	<u>7,634</u>	<u>9,840</u>
Net cash generated from (used in) investing activities	<u>60,374</u>	<u>(211,133)</u>

## GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from (refunds of) guarantee deposits received	\$ 100	\$ (6,148)
Dividends paid	<u>(63,000)</u>	<u>(126,000)</u>
Net cash used in financing activities	<u>(62,900)</u>	<u>(132,148)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>	<u>11,115</u>	<u>871</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	35,419	(235,108)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>31,786</u>	<u>266,894</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 67,205</u>	<u>\$ 31,786</u>

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

(Concluded)

**Global View Co., Ltd.**

**Financial Statements for the  
Years Ended December 31, 2024 and 2023 and  
Independent Auditors' Report**

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Global View Co., Ltd.

### Opinion

We have audited the accompanying financial statements of Global View Co., Ltd. (the "Company"), which comprise the balance sheets as of December 31, 2024 and 2023, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the financial statements for the year ended December 31, 2024 is stated as follows:

#### Subsidiary Accounted for Using the Equity Method - Recognition of Rental Revenue

The share of profit of the Company in its subsidiary accounted for using the equity method mainly comes from leasing of investment properties, which is the Company's main business; rentals are collected in advance and recorded as unearned revenue prior to the lessees' use of the property. Due to a large number of lessees and different lease periods, and manual calculation and recording of rental revenue, there may be a risk of incorrect revenue recognition. Since the accuracy of the recognition of the rental revenue is substantial to the financial statements, we identified the recognition of the rental revenue to be a key audit matter.

We obtained an understanding of the design of internal controls for rental revenue and tested the implementation of the controls. We reviewed the lease agreements and sent confirmation letters to the lessees, on a sample basis, to verify the correctness of the lease periods and rental amounts in the calculation schedule used by the management to recognize the rental revenue. We checked the accuracy of the recognized rental revenue and evaluated the rationality of the overall rental revenue through analytical procedures.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

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

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

1. Identify and assess the risks of material misstatement of the 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 financial statements, including the disclosures, and whether the 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 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 statements that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2024 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 Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2025

#### Notice to Readers

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

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

## GLOBAL VIEW CO., LTD.

### BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 47,927	3	\$ 8,541	1
Financial assets at amortized cost (Notes 4 and 8)	219,585	15	182,820	12
Trade receivables, net (Note 4)	20	-	200	-
Other receivables (Note 4)	64	-	-	-
Current tax assets	4,496	-	4,634	-
Inventories (Notes 4 and 9)	961	-	1,091	-
Other current assets	245	-	190	-
Total current assets	<u>273,298</u>	<u>18</u>	<u>197,476</u>	<u>13</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Notes 4 and 7)	307,666	20	344,807	22
Investments accounted for using the equity method (Notes 4, 5 and 10)	867,310	57	922,087	59
Property, plant and equipment (Notes 4 and 11)	68,097	4	68,881	4
Investment properties (Notes 4 and 13)	11,490	1	11,753	1
Deferred tax assets (Notes 4, 5 and 18)	-	-	8,429	1
Refundable deposits (Note 4)	105	-	5	-
Total non-current assets	<u>1,254,668</u>	<u>82</u>	<u>1,355,962</u>	<u>87</u>
<b>TOTAL</b>	<u><u>\$ 1,527,966</u></u>	<u><u>100</u></u>	<u><u>\$ 1,553,438</u></u>	<u><u>100</u></u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Trade payables	\$ 1,892	-	\$ -	-
Other payables (Note 14)	6,607	1	6,259	1
Current tax liabilities	3,399	-	-	-
Other current liabilities	234	-	136	-
Total current liabilities	<u>12,132</u>	<u>1</u>	<u>6,395</u>	<u>1</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Notes 4, 5 and 18)	18,317	1	35,048	2
Guarantee deposits received	147	-	147	-
Total non-current liabilities	<u>18,464</u>	<u>1</u>	<u>35,195</u>	<u>2</u>
Total liabilities	<u><u>30,596</u></u>	<u><u>2</u></u>	<u><u>41,590</u></u>	<u><u>3</u></u>
<b>EQUITY (Note 16)</b>				
Ordinary shares	<u>630,000</u>	<u>41</u>	<u>630,000</u>	<u>40</u>
Capital surplus	<u>13,373</u>	<u>1</u>	<u>13,373</u>	<u>1</u>
Retained earnings				
Legal reserve	444,050	29	437,684	28
Special reserve	59,747	4	59,747	4
Unappropriated earnings	112,953	7	136,193	9
Total retained earnings	<u>616,750</u>	<u>40</u>	<u>633,624</u>	<u>41</u>
Other equity	<u>237,247</u>	<u>16</u>	<u>234,851</u>	<u>15</u>
Total equity	<u><u>1,497,370</u></u>	<u><u>98</u></u>	<u><u>1,511,848</u></u>	<u><u>97</u></u>
<b>TOTAL</b>	<u><u>\$ 1,527,966</u></u>	<u><u>100</u></u>	<u><u>\$ 1,553,438</u></u>	<u><u>100</u></u>

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

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 21)				
Sales revenue	\$ 2,578	75	\$ 861	51
Rental revenue	<u>866</u>	<u>25</u>	<u>843</u>	<u>49</u>
Total operating revenue	<u>3,444</u>	<u>100</u>	<u>1,704</u>	<u>100</u>
OPERATING COSTS (Notes 9, 17 and 21)				
Cost of goods sold	2,035	59	598	35
Rental costs	<u>315</u>	<u>9</u>	<u>297</u>	<u>17</u>
Total operating costs	<u>2,350</u>	<u>68</u>	<u>895</u>	<u>52</u>
GROSS PROFIT	<u>1,094</u>	<u>32</u>	<u>809</u>	<u>48</u>
OPERATING EXPENSES (Note 17)				
Selling and marketing expenses	317	9	1,340	79
General and administrative expenses	<u>22,124</u>	<u>643</u>	<u>16,822</u>	<u>987</u>
Total operating expenses	<u>22,441</u>	<u>652</u>	<u>18,162</u>	<u>1,066</u>
LOSS FROM OPERATIONS	<u>(21,347)</u>	<u>(620)</u>	<u>(17,353)</u>	<u>(1,018)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	6,650	193	8,199	481
Other income (Note 21)	140	4	6,714	394
Other gains and losses (Note 17)	10,221	297	1,576	92
Finance costs	-	-	(5)	-
Share of profit or loss of subsidiaries and associates	<u>60,849</u>	<u>1,767</u>	<u>72,373</u>	<u>4,247</u>
Total non-operating income and expenses	<u>77,860</u>	<u>2,261</u>	<u>88,857</u>	<u>5,214</u>
PROFIT BEFORE INCOME TAX	56,513	1,641	71,504	4,196
INCOME TAX EXPENSE (Notes 4, 5 and 18)	<u>10,387</u>	<u>302</u>	<u>7,296</u>	<u>428</u>
NET PROFIT FOR THE YEAR	<u>46,126</u>	<u>1,339</u>	<u>64,208</u>	<u>3,768</u>
OTHER COMPREHENSIVE INCOME (LOSS)				

(Continued)

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	\$ (37,141)	(1,079)	\$ 120,741	7,086
Share of the other comprehensive loss of associates accounted for using the equity method	(1,150)	(33)	(194)	(11)
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	37,477	1,088	(13,407)	(787)
Share of the other comprehensive income (loss) of associates accounted for using the equity method	<u>3,210</u>	<u>94</u>	<u>(4,245)</u>	<u>(249)</u>
Total other comprehensive income for the year, net of income tax	<u>2,396</u>	<u>70</u>	<u>102,895</u>	<u>6,039</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b><u>\$ 48,522</u></b>	<b><u>1,409</u></b>	<b><u>\$ 167,103</u></b>	<b><u>9,807</u></b>
<b>EARNINGS PER SHARE (Note 19)</b>				
Basic	<u>\$ 0.73</u>		<u>\$ 1.02</u>	
Diluted	<u>\$ 0.73</u>		<u>\$ 1.02</u>	

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

(Concluded)

**GLOBAL VIEW CO., LTD.**
**STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(In Thousands of New Taiwan Dollars)**

	Ordinary Shares							Retained Earnings				Other Equity		
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total Equity			
BALANCE AT JANUARY 1, 2023	63,000	\$ 630,000	\$ 13,373	\$ 427,378	\$ 59,747	\$ 208,842	\$ 695,967	\$ (88,212)	\$ 219,617	\$ 131,405	\$ 1,470,745			
Appropriation of 2022 earnings														
Legal reserve	-	-	-	10,306	-	(10,306)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(126,000)	(126,000)	-	-	-	(126,000)			
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(785)	(785)	-	785	785	-			
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	234	234	-	(234)	(234)	-			
Net profit in 2023	-	-	-	-	-	64,208	64,208	-	-	-	64,208			
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(17,652)	120,547	102,895	102,895			
Total comprehensive income (loss) in 2023	-	-	-	-	-	64,208	64,208	(17,652)	120,547	102,895	167,103			
BALANCE AT DECEMBER 31, 2023	63,000	630,000	13,373	437,684	59,747	136,193	633,624	(105,864)	340,715	234,851	1,511,848			
Appropriation of 2023 earnings														
Legal reserve	-	-	-	6,366	-	(6,366)	-	-	-	-	-			
Cash dividends	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)			
Net profit in 2024	-	-	-	-	-	46,126	46,126	-	-	-	46,126			
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	-	40,687	(38,291)	2,396	2,396			
Total comprehensive income (loss) in 2024	-	-	-	-	-	46,126	46,126	40,687	(38,291)	2,396	48,522			
BALANCE AT DECEMBER 31, 2024	63,000	\$ 630,000	\$ 13,373	\$ 444,050	\$ 59,747	\$ 112,953	\$ 616,750	\$ (65,177)	\$ 302,424	\$ 237,247	\$ 1,497,370			

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

# GLOBAL VIEW CO., LTD.

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
Income before income tax	\$ 56,513	\$ 71,504
Adjustments for:		
Depreciation expense	1,207	1,301
Finance costs	-	5
Interest income	(6,650)	(8,199)
Dividend income	-	(6,023)
Share of profit of subsidiaries and associates	(60,849)	(72,373)
Gain on disposal of property, plant and equipment	-	(210)
Gain on disposal of associates	(45)	-
Net gain on foreign currency exchange	(14,751)	(2,600)
Changes in operating assets and liabilities		
Trade receivables	180	(200)
Other receivables	(64)	111
Inventories	130	(1,091)
Other current assets	(55)	40
Trade payables	1,892	(1,570)
Other payables	348	(703)
Other current liabilities	98	13
Cash used in operations	<u>(22,046)</u>	<u>(19,995)</u>
Interest received	6,650	8,199
Interest paid	-	(5)
Income tax paid	<u>(15,152)</u>	<u>(4,634)</u>
Net cash (used in) operating activities	(30,548)	(16,435)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(248,634)	(241,870)
Proceeds from sale of financial assets at amortized cost	216,700	169,613
Net cash inflow on disposal of associates	245	-
Payments for property, plant and equipment	(160)	(114)
Proceeds from disposal of property, plant and equipment	-	210
Increase in refundable deposits	(100)	-
Other dividends received	-	6,023
Dividends received from subsidiaries and associates	<u>154,963</u>	<u>3,817</u>
Net cash generated from (used in) investing activities	<u>123,014</u>	<u>(62,321)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividends paid	<u>(63,000)</u>	<u>(126,000)</u>
Net cash used in financing activities	<u>(63,000)</u>	<u>(126,000)</u>

(Continued)

## GLOBAL VIEW CO., LTD.

### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

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	2024	2023
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	\$ 9,920	\$ 1,140
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>8,541</u>	<u>212,157</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 47,927</u>	<u>\$ 8,541</u>

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

(Concluded)

(Annex IV)

**Global View Co., Ltd.**  
**Earnings distribution table**  
**2024**

item	amount of money	Unit: New Taiwan Dollar
Accumulated undistributed surplus at the beginning of the period	66,826,682	A
		B
		C
Adjusted unallocated surplus	66,826,682	D=A+B+C
113 net profit after tax	46,125,903	And
Less: Statutory surplus reserve is included	-4,612,590	F=E+B+C*10%
<b>Available for distribution of surpluses</b>	<b>108,339,995</b>	G=D+E+F
<b>Less: Shareholder dividends</b>	<b>-63,000,000</b>	H=63,000,000*1 (dividend cash 1 yuan/share).
<b>Accumulated undistributed surplus at the end of the period</b>	<b>45,339,995</b>	I=G+H

The current year's surplus distribution is preferentially distributed to the most recent year's surplus.

Number of shares outstanding 63,000,000

shareholder cash dividend NT\$ 1 / share

The original account is listed as the statutory surplus reserve 444,050,543

Mention 113 years of statutory surplus 4,612,590

Surplus surplus reserve 448,663,133

Chairman: Chou Fa

Manager: Huang Ting Yang

Accounting Director: Yu Yueh Lung

## 遠見科技股份有限公司

### 114年度辦理私募現金增資發行普通股 必要性與合理性之證券承銷商評估意見書

#### 一、前言

遠見科技股份有限公司(以下簡稱遠見科技或該公司)依「證券交易法」第43條之6規定辦理 114 年度現金增資私募普通股案(以下簡稱本私募案)，該公司已於 114 年 3 月 7 日召開董事會決議辦理私募有價證券。依據該次董事會之議案內容：決議於不超過37,500仟股普通股之額度內辦理私募普通股，私募普通股價格之訂定，以不低於參考價格之八成訂定之，特定人選擇方式則以符合「證券交易法」第43條之6及行政院金融監督管理委員會 99 年 9 月 1 日金管證發字第 0990046878 號函規定之特定人為限。本次私募案預計自 114 年 6 月 11 日股東常會決議通過之日起一年內一次至三次辦理。

依據「公開發行公司辦理私募有價證券應注意事項」之規定，董事會決議辦理私募有價證券前一年內至該私募有價證券交付日起一年內，經營權發生重大變動者應洽請證券承銷商出具辦理私募必要性與合理性之評估意見，並載明於股東會開會通知，以作為股東是否同意之參考。因遠見科技於 114 年 2 月 24 日召開股東臨時會全面改選董事，且董事席次變動已達三分之一以上，另該公司目前已發行股數為 63,000,000 股，加計本次擬私募股數上限 37,500,000 股(以全數發行計算)，預計股數增加至 100,500,000 股，故本次私募總股數占私募後股本比例約為 37.31%，考量應募人因參與本私募案所持有一定股權比例下，未來不排除董事會成員因股東結構改變而有所變動，而有經營權發生重大變動之可能性，故遠見科技委任本證券承銷商出具本次私募案必要性與合理性之評估意見。

本意見書之內容僅作為遠見科技 114 年 3 月 7 日董事會辦理私募有價證券之補充依據及 114 年 6 月 11 日股東常會決議本次辦理私募有價證券之用，不得作為其它用途使用。本意見書係依據遠見科技所提供之財務資料及其在公開資訊觀測站之公告資訊所出具，對未來該公司因本次私募案計畫變更或其它情事可能導致本意見書內容變動之影響，本證券承銷商均不負任何法律責任，特此聲明。

## 二、承銷商評估意見

### (一)適法性評估

該公司最近年度為稅後純益且無累積虧損，然因本次私募資金之應募人係以符合「證券交易法」第43條之6及「公開發行公司辦理私募有價證券應注意事項」第三條所規定之特定人為限，得辦理私募有價證券；另該公司已於114年3月7日董事會決議本次私募增資普通股之每股實際發行價格以不低於參考價格之八成為訂定私募價格之依據，並將於股東常會召集事由中列舉相關事項，經評估本次私募案之辦理程序應屬適法。

### (二)公司簡介

遠見科技設立於民國75年5月15日，過去為電子字典哈電族的製造商，但隨著智慧型手機和行動裝置的普及，電子字典的取代性高，已退出哈電族的製造生產。目前主要營業項目為房屋租賃業務及消費性電子產品及零組件。2024年產品營收結構中，物業租賃收入佔75%、其他營業收入佔25%。截至本評估意見書出具日止，該公司實收資本額為630,000,000元。

### (三)本次辦理私募案之必要性及合理性評估

#### 1.必要性之評估

隨著新冠疫情改變民眾生活型態，加速品牌轉型，社群電商大幅崛起，帶動冷鏈物流實質需求增加，且傳統物流模式面臨變革。因此，該公司將積極投入智能倉儲與物流設施。為擴大營運規模、充實營運資金、引進策略投資人或可強化財務結構或其他因應未來發展之資金需求，以提升公司營運及強化公司競爭力，故本次辦理私募增資用以擴大營運規模及充實營運資金，藉由應募人之資源協助，可有效提升整體股東權益，應有其必要性。另考量實際籌資市場狀況掌握不易及確保籌資成本之時效性及可行性，並有效降低資金成本，擬採私募方式辦理現金增資發行私募普通股。另透過授權董事會視市場狀況且配合公司實際需求辦理私募，將可提高公司籌資之機動性及效率。故本次採私募方式辦理現金增資發行新股應有其必要性。

另依現行公司法及證券交易法等規定，公開募集需視發行方式，以原股東、員工或不特定投資人為募集對象，公司尚無法透過現金增資引入對其未來營運發展有益之特定投資人，故該公司為企業繼續經營及中長期營運規劃發展，擬辦理私募增資發行普通股，以私募洽詢特定人方式，引進對公司未來之營運能產生直接或間接助益之投資人，應有其必要性。

整體而言，該公司本次辦理私募增資擬用以擴大營運規模、充實營運資金，除可擴大本公司未來營運規模，本計畫之執行預計將可強化公司競爭力並提升營運效能，股東權益具有正面效益，故應有其必要性。

## 2. 合理性之評估

經查閱該公司 114 年 3 月 7 日經董事會通過之本次私募議案，其提案討論內容、定價方式、私募特定人之選擇方式等尚符合證券交易法及相關法令規定，經評估該公司本次私募案發行程序應無重大異常之情事。

該公司本次辦理私募現金增資發行有價證券之種類為普通股，係市場普遍有價證券發行之種類，投資人接受程度高，故本次擬辦理私募有價證券之種類應有其合理性。另本次私募有價證券有三年內不得自由轉讓之限制，將更可確保該公司與應募人間之長期合作關係。

另該公司本次私募之資金用途為擴大營運規模、充實營運資金，可滿足該公司資金需求，有助於公司健全營運發展及兼顧股東權益，故本次私募之效益應可合理顯現。

整體而言，經評估該公司私募案之發行程序、有價證券種類、資金用途及效益，本次私募案應具合理性。

## 3. 應募人之選擇及其可行性與必要性評估

### (1) 應募人之選擇

該公司本次私募之應募人以符合「證券交易法」第43條之6及「公開發行公司辦理私募有價證券應注意事項」所規定之特定人為限，且對公司未來之營運能產生直接或間接之助益者，該公司目前尚未洽定應募人，實際應募人之選擇於洽定後依相關規定辦理之，故其應募人之選擇方式應屬適切。

### (2) 其可行性及必要性

該公司考量目前營運狀況及產業前景，本次私募案將引進對公司未來之營運能產生直接或間接助益之應募人，以提升公司營運規模及獲利能力，並秉持穩健及務實之經營原則，有效提升該公司股東權益，故本次私募案應募人之洽詢，應有其可行性及必要性。

## 4. 對公司業務、財務及股東權益等之影響

該公司本次 114 年 3 月 7 日董事會最近一年內(113 年 3 月 7 日起，截至 114 年 3 月 7 日止)，因該公司於 114 年 2 月 24 日召開股東臨時會全面改選董事，董事席次變動已達三分之一以上，符合「公開發行公司辦理私募有價證券應注意事項」第四條第三項有關董事會決議辦理私募前一年內經營權發生重大變動之情事。另該公司辦理私募之時間點將落於 114 年 6 月 11 日股東會之後，該公司目前尚未洽定應募人，故未來辦理私募普通股所引進之特定投資人是否取得一定數量董事席次參與公司經營，因而造成

經營權發生重大變動，尚無定論。惟考量該公司目前已發行股本為63,000仟股，114年3月7日經董事會決議在37,500仟股內辦理私募普通股，以全數發行計算，約佔該公司私募後股本110,500仟股之37.94%，故本次私募後不排除有董事席次或經營權發生變動之可能性，未來該公司若有發生董事席次變動或經營權變動之情事，亦將依相關規定辦理資訊揭露，以確保股東權益。綜上，本承銷商對該公司業務、財務及股東權益等之影響說明如下：

#### A.對公司業務之影響

該公司目前主要營業項目為房屋租賃及消費性電子產品及零組件等業務。該公司考量公司目前營運狀況及產業前景，為使公司永續經營，期以藉由本次私募案引進對公司未來之營運能產生直接或間接助益之應募人，可確保公司與投資夥伴間之長期合作關係，並透過應募人資源拓展該公司業務並提升獲利，且在私募資金即時有效挹注下，可增加長期穩定資金，支應未來營運發展所需，故在業務上具有正面之效益，該公司未來仍將致力於資產活化，持續拓展大型商用不動產投資與租賃業務，並跨足特殊用途之智能物流倉儲，加深租賃事業之廣度為營運成長增添動能。

#### B.對公司財務之影響

該公司本次擬於37,500仟股額度內辦理私募增資發行普通股，如全數發行，以定價日前一、三或五個營業日擇一之普通股收盤價簡單算數平均數平均股價(扣除無償配股除權及配息，並加回減資反除權之股價)及定價日前三十個營業日普通股收盤價簡單算數平均數(扣除無償配股除權及配息，並加回減資反除權之股價)，選以其中較高者為參考價格，並以不低於參考價格之八成為訂定私募價格之依據，本次私募案募集之資金將作為充實營運資金之用，應可有效節省利息支出及提升營運效能，故該公司在私募資金即時有效挹注下，尚可健全財務結構，強化經營體質，進而提高營運競爭力，有助公司未來中長期發展，對公司財務上應具有正面之效益。

#### C.對公司股東權益之影響

在股東權益方面，短期雖可能對公司每股盈餘造成稀釋，惟長期而言，該公司考量目前營運狀況及產業前景，為使公司擴大營運規模、充實營運資金，以公司未來營運能產生直接或間接助益者為首要考量，提升公司營運規模及獲利能力，並秉持穩健及務實之經營原則，有效提升該公司股東權益，故該公司辦理本次私募案對公司之股東權益，應具正面提升之效益。

#### 5.評估意見總結

綜上評估，該公司本次私募案之資金將用以擴大營運規模、充實營運資金，除可強化公司提升資金運用彈性以外，並可滿足其資金需求，有助於公司健全營運發展及兼顧股東權益，經考量公司目前之經營狀況及募集

資金之可行性等因素，該公司本次私募方式辦理現金增資發行新股計畫，實有其必要性及合理性；另經本證券承銷商檢視該公司董事會議案資料，其發行計畫內容及程序尚無重大違反規定或顯不合理情事，且私募預計產生之效益、應募人之選擇及對公司業務、財務及股東權益影響等各項因素綜合考量下，該公司本次辦理私募增資發行普通股應有其必要性及合理性。

### 三、其他聲明

(一)本意見書之內容僅作為遠見科技 114 年 6 月 11 日股東常會決議本次辦理私募增資發行普通股之參考依據，不作為其他用途使用。

(二)本意見書內容係參酌遠見科技所提供之 114 年 3 月 7 日董事會議案，以及該公司之財務資料暨其經由「公開資訊觀測站」之公告資訊等進行評估，對未來該公司因本次私募案計畫變更或其他情事可能導致本意見書內容變動之影響，本意見書均不負任何法律責任，特此聲明。

(三)本承銷商非為遠見科技或其內部人之關係人，特此聲明。

評估人：

統一綜合證券股份有限公司



代表人：林寬成



中 華 民 國 一 一 四 年 三 月 五 日

**Global View Co., Ltd.**  
**Reconciliation Table of Amendments to the Articles of Association**

Article	Original article content	Contents of the revised article	illustrate
Article 5	The total capital of the Company is set at NT <u>\$1,772 million</u> , divided into <u>177,200,000 shares</u> , with each share <u>priced at NT\$10</u> . The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.	The total capital of the Company is set at <u>NT\$2.5 billion</u> , divided into <u>250 million shares</u> , with each share valued at NT\$10. The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.  <u>The transferees of treasury stocks purchased by this company in accordance with the Company Act, the recipients of employee stock option certificates, the employees who purchase new shares issued, and the recipients of new shares issued with restricted employee rights may include employees of the controlling or subordinate companies who meet certain conditions, and such conditions are authorized to be established by the Board of Directors.</u>	Increase of authorized capital

Article 13	<p>The Company shall have 5 to 7 directors. The election of directors shall adopt the candidate nomination system. Shareholders shall elect directors from the list of director candidates. The term of office of directors is three years and they may be re-elected. If the term of office expires and there is no re-election, unless otherwise provided by the Company Law, their duties may be extended until the re-elected directors take office. After the public offering of shares by this company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.</p> <p>Among the above-mentioned number of directors, the number of independent directors shall not be less than three and shall not be less than <u>one-fifth of the total number of director seats</u>. The professional qualifications, shareholding, restrictions on concurrent employment, nomination and election methods, and other matters that must be followed for independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authorities.</p> <p>The Board of Directors of the Company may establish other functional committees as required by business operations.</p>	<p>The Company shall have five to seven directors. The election of directors shall adopt the candidate nomination system. Shareholders shall elect directors from the list of director candidates. The term of office of directors is three years and they may be re-elected. If the term of office expires and there is no re-election, unless otherwise provided by the Company Law, the term of office may be extended until the re-elected directors take office. After the public offering of shares by this company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.</p> <p>above-mentioned director seats, the number of independent directors shall not be less than three and shall not be less than <u>one-third of the director seats</u>. The professional qualifications, shareholding, restrictions on concurrent employment, nomination and election methods, and other matters that must be followed for independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authorities.</p> <p>The Board of Directors of the Company may establish other functional committees as required by business operations.</p>	<p>Revised in accordance with the "Key Points for Listed Companies to Comply with in the Establishment and Exercise of Board Powers"</p>
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Article 19	<p>If the company makes a profit in the year, it shall set aside no less than 1% as employee remuneration, which shall be distributed in the form of stocks or cash by resolution of the board of directors. The recipients of the distribution shall include employees of subordinate companies who meet certain conditions . No less than 10 % of the employee remuneration amount shall be set aside as remuneration for grassroots employees. The Company may, by resolution of the Board of Directors, allocate no more than <u>3 %</u> of the above-stated profit as directors' remuneration, and directors' remuneration may only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. allocate employee remuneration and director remuneration in accordance with the proportions in the preceding paragraph .</p>	<p>If the company makes a profit in the year, it shall set aside no less than 1% as employee remuneration, which shall be distributed in the form of stocks or cash by resolution of the board of directors. The recipients of the distribution shall include employees of subordinate companies who meet certain conditions . No less than 10 % of the employee remuneration amount shall be set aside as remuneration for grassroots employees. The Company may, by resolution of the Board of Directors, allocate no more than <u>5 %</u> of the above-mentioned profit as directors' remuneration, and directors' remuneration may only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. allocate employee remuneration and director remuneration in accordance with the proportions in the preceding paragraph .</p>	Comply with industry standards
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Article 24	<p>This charter was established on April 9, 1986.</p> <p>The first revision was on September 1, 1986</p> <p>The second revision was on December 16, 1987</p> <p>The third revision was on September 16, 1989 (slightly )</p> <p>The 29th revision was made on June 7, 2017</p> <p>The 30th revision was made on June 9 , 2020 .</p> <p>The thirty-first revision was made on June 9, 2023</p> <p>The thirty-second revision was made on February 24 , 2025</p>	<p>This charter was established on April 9, 1986.</p> <p>The first revision was on September 1, 1986</p> <p>The second revision was on December 16, 1987</p> <p>The third revision was on September 16, 1989 (slightly )</p> <p>The 29th revision was made on June 7, 2017</p> <p>The 30th revision was made on June 9 , 2020</p> <p>The thirty-first revision was made on June 9, 2024</p> <p>The thirty-second revision was made on February 24 , 2025</p> <p><u>The thirty-third revision was made on June 11 , 2025</u></p>	<p>shareholders' meeting to approve the amendment</p>
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## 估價報告書內容摘要

一、 不動產估價報告書案號：REPro第25020036號

二、 委託人：遠見科技股份有限公司

三、 勘估標的之基本資料：

(一)勘估標的：

建物標示：桃園市楊梅區瑞坪段34地號等11筆土地上預計興建完成之地上8層地下2層之物流廠房

土地標示：桃園市楊梅區瑞坪段34地號等16筆土地

門牌號碼：尚未完成建物第一次登記

(二)土地面積：23,297.33平方公尺(7,047.44坪)

(三)預計登記建物面積：64,303.02平方公尺(19,451.66坪)(含車位面積)

(四)不動產所有權人：

土地所有權人為國泰世華商業銀行股份有限公司(信託財產，委託人：英屬開曼群島商威獅倉儲股份有限公司)。

(五)土地使用分區及使用編定：

土地皆為都市計畫內之乙種工業區。

(六)建物法定用途：

依建造執照登載如下：

層別	使用類組
地下 002 層	防空避難室、機械室
地下 001 層	倉儲(附屬辦公室、守衛室、電信室、外廊)
地上 001 層	C2:倉儲、C2:倉儲(附屬守衛室、員工餐廳、停車空間、台電配電室、變電室、消防泵浦室、發電機室、電信室、設備機房)
地上 002 層	C2 倉儲、C2 倉儲(附屬辦公室、員工餐廳、電信室、設備空間)
地上 003 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 004 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
地上 005 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 006 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
地上 007 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、停車空間，設備空間)
地上 008 層	C2 倉儲、C2 倉儲(附屬辦公室、電信室、設備空間)
突出物 001 層	樓梯間、機械室
突出物 002 層	樓梯間、機械室、水箱

**(七)勘估標的使用現況：**

勘估標的目前興建中，尚未完工。

**(八)產品型態：**

勘估標的全棟完工後預計作為物流廠房使用。

**四、估價前提**

**(一)估價目的：交易買賣價值評估**

**(二)價格種類：正常價格**

**(三)估價條件：**

1. 估價前提係標的在正常條件下所評估之結果，其價格種類為正常價格。乃指具有市場性之不動產，於有意願買賣雙方，依專業知識、謹慎行動，不受任何脅迫，經適當市場行銷及正常交易條件形成之合理價格，並以貨幣金額表示者。
2. 勘估標的於現場勘察當時為興建中，本次以價格日期當時已興建完成至可供正常使用為前提進行評估。由於本案為評估預計完工後之不動產價值，完工後建物預計申請產權登記之面積係依建造執照登載為準，未來實際登記面積如有差異，不動產價值亦隨之變動，宜請委託人注意。
3. 本次評估範圍包含溫控機電設備，該設備之投入興建成本、未來相關收入及費用等係由委託人提供進行計算。

**(四)價格日期：2025年2月26日**

**(五)勘察日期：2025年2月26日**

**五、公告土地現值計算之土地增值稅與淨值**

**(一)土地增值稅：新台幣 10,334,663 元**

**(二)扣除公告現值增值稅後淨值：新台幣 6,373,027,951 元(含稅)**

**六、他項權利設定記錄：**

本案他項權利登記如下表所載：

權利種類	權利人	擔保債權總金額	擔保債權確定期日	共同擔保地號
最高限額抵押權	國泰世華商業銀行股份有限公司	新台幣 3,840,000,000 元正	民國 143 年 1 月 11 日	瑞坪段 34、34-1、35、36、37、38、38-1、38-2、38-3、38-4、38-5、39、40、40-1、41、70、72、72-1 地號等 18 筆

## 七、評估價值結論

勘估標的係坐落於桃園市楊梅區瑞坪段34地號等11筆土地上預計興建完成之地上8層地下2層物流廠房及瑞坪段34-1地號等5筆非建築基地之不動產，本報告基於估價目的為交易買賣價值評估之不動產價值參考，價格種類為正常價格，價格日期為2025年2月26日，考量 委託人提供之勘估標的基本資料，評估勘估標的於現行不動產市場條件下合理評估價值。

經本所估價師針對勘估標的進行產權、一般因素、區域因素、個別因素、不動產市場現況及勘估標的依最有效使用情況下，及本估價師專業意見分析後，首先採用成本法及折現現金流量分析法等二種估價方法評估預計興建完成之地上8層地下2層廠房及其坐落基地、溫控機電設備等之總價；其次，瑞坪段34-1、38-3、38-5、40-1、72-1地號等5筆土地並非建築基地，以比較法評估。最後決定之估價金額：

新台幣 6,201,013,238 元(未稅)

新台幣 6,383,362,614 元(含稅)

另依委託人要求以公告土地現值及房屋評定現值比例拆分土地及建物價值如下：

正常價格			
總價(含稅)	6,383,362,614	土地拆分價格	2,702,033,118
		建物拆分價格	3,681,329,496

以上評估結果僅適用於勘估標的於提供交易買賣價值評估估價目的下之價值參考。另使用本估價報告書者，請詳閱報告內容所載之基本聲明事項、限制條件、基本事項說明及估價條件，以避免估價結果之誤用。

不動產估價師：

徐珣益

估價師證書字號：(103)台內估字第000465號

台北市不動產估價師開業證書字號：(108)北市估字第000269號

台北市不動產估價師公會會員證書字號：(114)北市估證字第247號

## 不動產估價報告書摘要

**一、不動產估價報告書案號：2501031**

**二、委託人：遠見科技股份有限公司**

**三、勘估標的之基本資料：**

**(一) 勘估標的：**

土地標示：桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地。

建物標示：興建中尚無標示。

建物門牌：興建中尚無門牌。

**(二) 土地面積：23,297.33平方公尺(7,047.44坪)。**

項目	地號	面積(平方公尺)	面積(坪)
1	瑞坪段 34 地號	10,482.07	3,170.83
2	瑞坪段 34-1 地號	581.78	175.99
3	瑞坪段 35 地號	2,054.94	621.62
4	瑞坪段 36 地號	398.56	120.56
5	瑞坪段 38 地號	2,743.61	829.94
6	瑞坪段 38-1 地號	64.56	19.53
7	瑞坪段 38-2 地號	2,618.16	791.99
8	瑞坪段 38-3 地號	421.66	127.55
9	瑞坪段 38-5 地號	207.37	62.73
10	瑞坪段 39 地號	746.61	225.85
11	瑞坪段 40 地號	703.91	212.93
12	瑞坪段 40-1 地號	27.36	8.28
13	瑞坪段 41 地號	1,648.85	498.78
14	瑞坪段 70 地號	215.00	65.04
15	瑞坪段 72 地號	377.04	114.05
16	瑞坪段 72-1 地號	5.85	1.77
合計		23,297.33	7,047.44

**(三) 預計登記建物面積：64,303.02平方公尺(19,451.65坪)。**

項目	建號	門牌	樓層		建物面積合計	
			層次	層數	m <sup>2</sup>	坪
1	尚未登記	梅獅路二段廠房-1F	1F	8F	14,339.51	4,337.70
2	尚未登記	梅獅路二段廠房-2F	2F	8F	2,881.31	871.60

項目	建號	門牌	樓層		建物面積合計	
			層次	層數	m <sup>2</sup>	坪
3	尚未登記	梅獅路二段廠房-3F	3F	8F	13,312.90	4,027.15
4	尚未登記	梅獅路二段廠房-4F	4F	8F	2,242.79	678.44
5	尚未登記	梅獅路二段廠房-5F	5F	8F	13,312.90	4,027.15
6	尚未登記	梅獅路二段廠房-6F	6F	8F	2,242.79	678.44
7	尚未登記	梅獅路二段廠房-7F	7F	8F	13,312.90	4,027.15
8	尚未登記	梅獅路二段廠房-8F	8F	8F	2,242.18	678.26
9	尚未登記	梅獅路二段廠房-B1	B1	8F	415.75	125.76
合計					64,303.02	19,451.65

**(四) 不動產所有權人：**不動產所有權人國泰世華商業銀行股份有限公司持有桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地全部（信託財產，委託人：英屬開曼群島商威獅倉儲股份有限公司）。

**(五) 土地使用分區及使用編定：**桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地使用分區為乙種工業區。

**(六) 勘估標的使用現況：**勘估標的現況興建中。

**(七) 預計興建建築型態：**地上8層地下2層之物流倉庫大樓。

#### 四、估價前提：

**(一) 估價目的：**買賣價值參考

**(二) 價格種類：**正常價格

**(三) 估價條件：**

1. 估價前提係標的在正常條件下所評估之結果，其價格種類為正常價格。乃指具有市場性之不動產，於有意願買賣雙方，依專業知識、謹慎行動，不受任何脅迫，經適當市場行銷及正常交易條件形成之合理價格，並以貨幣金額表示者。
2. 勘估標的現況已取得建照，尚未興建完成，基地預計興建2幢地上8層地下2層之物流倉庫，本次評估範圍及面積依建造執照及委託人提供資料為準，未來如面積有所變動，價格亦會有所變動。
3. 依委託人提供資料，勘估標的建物1~3F規劃設有溫控機電設備，相關投入成本及收益依委託人提供資料並參酌市場資訊評估其價值。

**(四) 價格日期：**2025年2月26日

**(五) 勘察日期：**2025年4月10日

#### 五、公告土地現值計算之土地增值稅與淨值：

(一) 土地增值稅：新台幣10,334,663元。

(二) 扣除公告現值增值稅後淨值：6,414,127,034元(含稅)。

#### 六、他項權利設定記錄：

權利種類	權利人	擔保債權總金額	存續期間 (擔保債權確定期日)	共同擔 保地號	共同擔 保建號
最高限額 抵押權	國泰世華商 業銀行股份 有限公司	新台幣 3,840,000,000 元正	民國 143 年 1 月 11 日	瑞坪段 34、34-1、35、36、 37、38、38-1、38-2、38-3、 38-4、38-5、39、40、40-1、 41、70、72、72-1 地號	---

#### 七、評估價值結論：

勘估標的係坐落於桃園市楊梅區瑞坪段34、34-1、35、36、38、38-1、38-2、38-3、38-5、39、40、40-1、41、70、72、72-1地號共16筆土地及其地上興建中建物之不動產，本報告基於估價目的為供買賣價值參考，價格種類為正常價格，價格日期為2025年2月26日，考量委託人提供之勘估標的基本資料，評估勘估標的於現行不動產市場條件下合理評估價值。

經本所估價師針對勘估標的進行產權、一般因素、區域因素、個別因素、不動產市場現況及勘估標的依最有效使用情況下，及本估價師專業意見分析後，採用成本法及折現現金流量分析法等二種估價方法進行評估，並考量此二種方法之資料信賴度、估價種類條件差異以及價格形成因素之接近程度等因素，最後決定之估價金額：

正常價格：新台幣6,235,120,673元(未稅)

正常價格：新台幣6,424,461,697元(含建物營業稅)

另依委託人要求以土地公告現值及房屋評定現值比例拆分土地及建物價值如下：

勘估標的總價(元)(含稅)	價值來源	價值比例	項目(元)
6,424,461,697	土地	46.52%	2,988,357,832
	建物	53.48%	3,436,103,865

以上評估結果僅適用於買賣價值參考。另使用本估價報告書者詳閱報告內容所載之基本聲明事項、限制條件、基本事項說明及估價條件，以避免估價結果之誤用。

不動產估價師：毛秉基  
估價師證書字號：(104)台內估字第000487號



不動產估價師開業證書字號：(106)桃市估字第000053號

不動產估價師公會會員證書字號：桃市估會證(五)字第040號

# Global View Co., Ltd.

## 【 Articles of Association 】

### Chapter I: General Provisions

Article 1: The company is organized in accordance with the provisions of the Company Law, and its name is GLOBAL VIEW CO., LTD.

Article 2: The Company's business is as follows:

1. CB01020 office equipment manufacturing industry
2. CB01990 other machinery manufacturing industries
3. CC01030 electrical appliances and audio-visual electronic products manufacturing
4. CC01040 lighting equipment manufacturing industry
5. CC01060 the manufacturing of wired communication machinery and equipment
6. CC01070 wireless communication machinery and equipment manufacturing industry
7. CC01080 electronic parts manufacturing industry
8. CC01090 battery manufacturing industry
9. CC01100 telecommunications control of the manufacturing of radio equipment
10. CC01110 computer and its peripheral equipment manufacturing industry
11. CC01120 data storage, media manufacturing and reproduction industry
12. CC01990 other electrical and electronic machinery and equipment manufacturing industries
13. CE01010 Manufacture of general ceremonial utensils
14. CE01030 Optical instrument manufacturing industry
15. CE01040 Watch Manufacturing
16. CH01040 toy manufacturing industry
17. E603040 fire safety equipment installation engineering industry
18. E603050 automatic control equipment engineering
19. E605010 computer equipment installation business
20. E701010 telecommunications engineering
21. E701030 telecommunications control of electrical equipment and equipment engineering
22. F108031 wholesale of medical equipment
23. Wholesale of electrical appliances F113020
24. F113050 wholesale of computers and office machinery and equipment
25. Wholesale of F113060 weights and measures

- 26. F113070 wholesale of telecommunications equipment
- 27. F113110 battery wholesale industry
- 28. F118010 information software wholesale business
- 29. F119010 wholesale of electronic materials
- 30. F208031 medical equipment retail trade
- 31. F213030 Retail trade of computers and office machinery and equipment
- 32. F213060 telecommunications equipment retail business
- 33. F213110 battery retail trade
- 34. F218010 information software retailing
- 35. F219010 retail trade of electronic materials
- 36. F401010 international trade
- 37. G801010 warehousing industry
- 38. H703090 real estate trading business
- 39. H703100 real estate leasing business
- 40. I301010 information software service industry
- 41. I301020 data processing services
- 42. I301030 electronic information supply service industry
- 43. I501010 product design industry
- 44. JE01010 Rental Industry
- 45. J305010 audio publishing industry
- 46. JA02010 electrical and electronic equipment repair trade
- 47. JA02990 other repair business
- 48. H701010 residential and building development, leasing and sales
- 49. H701020 industrial plant development, leasing and sales business
- 50. ZZ99999 may operate business that is not prohibited or restricted by laws and regulations, except for licensed business

Article 3: The company shall set up its head office in New Taipei City, and may set up branches at home and abroad by resolution of the board of directors when necessary.

Article 4: The Company's announcement method shall be handled in accordance with Article 28 of the Company Law.

## **Chapter II: Shares**

Article 5: The total capital of the Company is set at NT\$1,772 million, divided into 177,200,000 shares, with each share priced at NT\$10. The Board of Directors is authorized to issue the shares in installments. Of this, NT\$100 million is divided into 10 million shares, with each share NT\$10, and is reserved for employees to use for stock subscription certificates.

Article 6: The company's stock affairs shall be handled in accordance with the "Guidelines for the Handling of Stock Affairs of Companies Offering Shares to the Public Order", and if the relevant laws and regulations are changed, they shall be implemented in accordance with the changed laws and

regulations at any time.

Article 7: The shares issued by the Company are exempt from the printing of shares, but they shall be registered with the centralized securities depository.

Article 8: The change of name and transfer of shares shall cease within 60 days before the regular shareholders' meeting, within 30 days before the extraordinary shareholders' meeting, or within 5 days before the company's decision on the distribution of dividends, bonuses or other benefits.

### **Chapter III Shareholders' Meeting**

Article 9: The shareholders' meeting is divided into two types: regular meeting and extraordinary meeting, and the regular meeting shall be held at least once a year, and shall be convened by the board of directors within six months after the end of each fiscal year in accordance with the law. Temporary meetings are to be convened in accordance with law when necessary. The conduct of the shareholders' meeting shall be conducted in accordance with the rules of procedure of the shareholders' meeting of the Company. The convening of the shareholders' meeting shall be notified to the shareholders 30 days before the ordinary meeting and 15 days before the extraordinary meeting.

Article 9-1: When the shareholders' meeting of the Company is held, it may be held by video conference or other means announced by the central competent authority.

Article 10: If a shareholder is unable to attend the shareholders' meeting for any reason, he or she may issue a power of attorney issued by the company to specify the scope of authorization and entrust an agent to attend. In addition to the provisions of Article 177 of the Company Law, the rules for the use of proxy letters for public companies to attend shareholders' meetings promulgated by the competent authority shall be handled by the shareholders' entrustment regulations.

Article 11: Each shareholder of the Company, unless otherwise provided in accordance with relevant laws and regulations, shall have one voting right per share.

Article 12: Except as otherwise provided by relevant laws and regulations, the resolution of the shareholders' meeting shall be attended by the shareholders representing more than half of the total number of issued shares, and shall be executed with the consent of more than half of the voting rights of the shareholders present.

Article 12-1: The shareholders' meeting shall be convened by the board of directors, with the chairman as the chairman, and in the absence of the chairman, the chairman shall designate a director to act as his agent, and if he is not appointed, the director shall select a person to act as his agent; It shall be convened by a convener other than the Board of Directors, and the chairman shall be the convener, and if there are two or more conveners, one person shall be nominated by each other.

Article 12-2: Minutes of resolutions of the shareholders' meeting shall be made and signed or sealed by the chairman of the shareholders' meeting, and the minutes shall be distributed to all shareholders within 20 days after the meeting.

The production and distribution of the minutes of the preceding paragraph may be made electronically.

The distribution of the proceedings of the first item may be by public notice.

## Chapter 4 Directors

Article 13: The Company has five to seven directors, and the election of directors adopts the nomination system of candidates, and shareholders shall be elected from the list of candidates for directors, and the term of office of directors shall be three years, and they may be re-elected. After the public offering of shares of the Company, the total shareholding ratio of all its directors shall be in accordance with the regulations of the securities regulatory authority.

The number of independent directors shall not be less than three, and the number of directors shall not be less than one-fifth. The professional qualifications, shareholding and part-time restrictions, nomination and election methods of independent directors and other matters to be followed shall be handled in accordance with the relevant regulations of the securities authorities.

The Board of Directors of the Company may set up other functional committees as necessary for business operations.

Article 13-1: When the number of directors is vacant by one-third, the board of directors shall convene an extraordinary general meeting of shareholders within 60 days to elect them.

Article 13-2: The directors of the Company shall have more than half of the seats and shall not have any of the following relationships.

1. Spouse.

(2) Relatives within the second degree of kinship.

Article 13-3: The Company has resolved by the Board of Directors to purchase liability insurance for its directors to reduce and disperse the risk of significant damage to the Company and its shareholders caused by illegal acts of the directors during their tenure of office.

The amount of insurance and the amount of insurance to be insured are authorized to be determined by the board meeting.

Article 13-4: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, which shall be composed of all independent directors, and shall handle the exercise of its powers and related matters in accordance with the provisions of relevant laws and regulations.

Article 14: The Board of Directors shall be organized by the Directors, and the Chairman shall be elected by more than two-thirds of the Directors and the consent of more than half of the Directors present, and the Chairman shall represent the Company externally.

Article 15: Unless otherwise provided by the Company Law, the board of directors shall be convened by the chairman of the board. The convening of the Board of Directors shall be notified to each Director 7 days in advance. The Company may convene the Board of Directors at any time in case of emergency. The convening of the Board of Directors of the Company may be made in writing, by e-mail or by fax. When the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, his agent shall handle it in accordance with Article 208 of the Company Law. If a director is unable to attend the meeting for any reason, he or she may appoint another director to attend the meeting on his or her behalf, but the director may only be entrusted by one person.

Article 15-1: Except as otherwise provided by the Company Law, the resolution of the board of directors shall be attended by more than half of the directors and approved by more than half of the directors present.

Article 16: When the directors of the Company perform their duties as the Company, regardless of the Company's operating profit or loss, the Company may pay remuneration, and the remuneration shall be authorized by the Board of Directors to be determined according to the value of their participation and contribution to the Company's operations, and with reference to the domestic and foreign industry standards. If the company has a surplus, the remuneration shall be distributed in accordance with the provisions of Article 19 of the Articles of Association.

## **Chapter 5 Managers**

Article 17: The company has a number of managers, and their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Law.

Article 17-1: The Company may, by resolution of the Board of Directors, purchase liability insurance for the Manager, so as to reduce and disperse the risk of significant damage to the Company and its shareholders caused by the Manager's illegal acts during the term of office. The amount of insurance and the amount of insurance to be insured are authorized to be determined by the board meeting.

## **Chapter 6 Accounting**

Article 18: At the end of each fiscal year, the Board of Directors shall prepare (1) business reports, (2) financial statements, and (3) proposals for the distribution of earnings or the provision of losses, and submit them to the

general meeting of shareholders for recognition.

Article 19: If the company makes a profit in the year, it shall allocate no less than 1% of the remuneration for employees, which shall be distributed by the board of directors by resolution in stock or cash, and the distribution objects include employees of subordinate companies who meet certain conditions, and no less than 10% of the amount of employee remuneration shall be allocated for the remuneration of grass-roots employees. The Company may allocate no more than 3% of the above profit amount to the directors' remuneration by the resolution of the board of directors, and the directors' remuneration can only be paid in cash. Employee remuneration and directors' remuneration distribution proposals should be submitted to the shareholders' meeting. However, if the company still has accumulated losses, it shall reserve the amount of compensation in advance, and then allocate the remuneration of employees and directors in accordance with the proportion of the preceding paragraph.

Article 19-1: If there is a surplus in the company's annual general accounts, in addition to paying taxes according to law, it shall first make up for the loss, and the second 10% shall be the statutory surplus reserve, but when the statutory reserve has reached the amount of paid-in capital, it may be exempted from continuing to make appropriations, and in accordance with the provisions of laws and regulations or according to business needs, the special surplus reserve shall be withdrawn or reversed, if there is a balance, and the accumulated undistributed surplus shall be prepared by the board of directors and submitted to the shareholders' meeting for a resolution to distribute dividends and dividends to shareholders.

The Company's dividend distribution policy shall depend on the Company's current and future investment environment, capital needs, domestic and foreign competition and capital budget, taking into account the interests of shareholders and the Company's long-term financial planning, and the amount of the accumulated distributable earnings for the current year shall not be less than 30% of the accumulated distributable earnings as shareholders' dividends, and shareholders' dividends and dividends may be paid in cash or shares, of which cash dividends shall not be less than 10% of the total dividends.

## Chapter VII: Supplementary Provisions

Article 20: The company may guarantee to the outside world.

Article 21: When the company reinvests into a limited liability shareholder of another company, the total amount of all its investments may exceed 40% of the paid-in share capital of the company.

Article 22: The Company's organizational rules and rules shall be stipulated separately.

Article 23: Matters not specified in the Articles of Association shall be handled in

accordance with the provisions of the Company Law and other relevant laws and regulations.

Article 24: These Articles of Association were established on April 9, 1986.

The first revision was on September 1, 1986

The second revision was on December 16, 1987

The third revision was on September 16, 1989

Fourth revision on November 2, 1989

Fifth amendment on September 20, 1980

Sixth revision on July 25, 1992

Seventh revision on December 20, 1994

The eighth amendment was made on January 7, 1997

The ninth amendment was made on July 30, 1997

The tenth amendment was made on November 18, 1997

The eleventh revision was made on April 23, 1999.

The twelfth amendment was made on December 4, 1999.

The 13th amendment was made on April 27, 1990.

The fourteenth revision was made on June 14, 2001

The fifteenth revision was made on May 21, 2002

The 16th revision was made on May 27, 2003

The 17th revision was made on June 15, 2004.

The 18th revision was made on June 10, 2005.

The 19th revision was made on June 12, 2006

The 20th revision was made on June 13, 2007

The 21st revision was made on June 13, 2008

The 22nd revision was made on June 10, 2009.

The 23rd revision was made on June 9, 2000

The 24th revision was made on June 9 , 2011

The 25th revision was made on June 18, 2012

The 26th revision was made on June 17 , 2014 .

The 27th revision was made on June 9, 2015.

The 28th revision was made on June 7, 2016

The 29th revision was made on June 7, 2017

The 30th revision was made on June 9 , 2020 .

The thirty-first revision was made on June 9, 2023

The thirty-second revision was made on February 24 , 2025

Global View Co., Ltd.  
Chairman: Chou Fa

## Global View Co., Ltd.

### Rules of Procedure for Shareholders' Meetings

Article 1: The rules of procedure of the shareholders' meeting of the Company shall be implemented in accordance with these rules, unless otherwise provided by laws and regulations or the articles of association.

Article 2: The Company shall specify in the notice of meeting the time and place of registration of shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders), and other matters needing attention.

The registration time of shareholders in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting; The registration office should be clearly marked and handled by appropriate and competent personnel; The video conference of the shareholders' meeting shall be accepted on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting, and the shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meeting with attendance cards, attendance cards or other attendance certificates, and the Company shall not arbitrarily add additional supporting documents to the supporting documents relied upon by shareholders to attend; The solicitor of the Power of Attorney should bring along his/her identity document for verification.

The Company shall set up a signature book for the shareholders present to sign in, or the shareholders present shall pay the sign-in card to sign in on their behalf.

The Company shall deliver the meeting booklet, annual report, attendance card, statement slip, voting ballot and other meeting materials to the shareholders attending the shareholders' meeting, and if there is an election of directors, the election ballot shall be attached.

When the government or a corporation is a shareholder, there is no limit to one representative attending the shareholders' meeting. When a legal person is entrusted to attend a shareholders' meeting, only one representative may be

appointed to attend the meeting.

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

If the shareholders' meeting is held by video conference, the Company shall upload the meeting manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

Article 2-1: When the Company convenes a video conference of the shareholders' meeting, the following matters shall be stated in the notice of the convening of the shareholders' meeting:

1. Methods for shareholders to participate in video conferences and exercise their rights.
2. The handling of obstacles to the video conferencing platform or participation in video conferencing due to natural disasters, incidents or other force majeure events shall include at least the following matters:
  - (1) The time at which the meeting may be postponed or resumed if it cannot be ruled out if the pre-existing impediment continues, and if so, the date on which the meeting needs to be postponed or continued.
  - (2) Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or continued meeting.
  - (3) If the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting by video conference, and the total number of shares attending the shareholders' meeting reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue, and the number of shares attending the shareholders' meeting shall be included in the total number of shares of the shareholders present, and all the proposals of the shareholders' meeting shall be deemed to have abstained.
  - (4) In the case of a situation where all the motions have been announced and no provisional motion has been made, the handling shall be

carried out.

3. Convene a video meeting of shareholders and set out appropriate alternative measures to be provided to shareholders who have difficulty participating in the shareholders' meeting by video conference.

Article 3: Unless otherwise provided by laws and regulations, the shareholders' meeting of the Company shall be convened by the Board of Directors.

Any change in the manner in which the shareholders' meeting of the Company is convened shall be resolved by the Board of Directors and shall be made at the latest before the notice of the shareholders' meeting is sent.

The Company shall, 30 days before the meeting of the regular shareholders' meeting or 15 days before the opening of the extraordinary shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, the paper for the power of attorney, the reasons for the proposals and explanatory materials related to the admission motion, discussion motion, election or dismissal of directors, etc., and send them to the Public Information Observatory. 21 days before the general meeting of shareholders or 15 days before the extraordinary meeting of shareholders, the manual of the shareholders' meeting and supplementary materials of the meeting shall be prepared and sent to the public information observatory, provided that the company has a paid-in capital of more than NT\$10 billion at the end of the most recent fiscal year or the total foreign and foreign shareholding ratio recorded in the shareholders' book of the most recent general meeting of shareholders is more than 30%, the transmission of the electronic files shall be completed 30 days before the meeting of the regular general meeting of shareholders. Fifteen days before the shareholders' meeting, the shareholders' meeting manual and supplementary materials for the meeting shall be prepared for shareholders to obtain at any time and displayed in the Company and the professional stock affairs agency appointed by the Company.

The meeting handbook and supplementary information of the meeting as set forth in the preceding paragraph shall be provided to the shareholders for their reference on the day of the shareholders' meeting in the following ways:

1. When convening an entity shareholders' meeting, it shall be distributed at the shareholders' meeting.

2. When convening a video-assisted shareholders' meeting, it should be distributed at the shareholders' meeting and sent to the video conference platform as an electronic file.
3. When convening a video shareholders' meeting, the electronic file should be transmitted to the video conference platform.

Notices and announcements shall state the reason for convening; Where the notice is given with the consent of the counterpart, it may be done electronically.

Matters concerning the election or dismissal of directors, change of articles of association, reduction of capital, application for suspension of public offering, non-competition license of directors, conversion of surplus into capital increase, conversion of reserve into capital increase, dissolution, merger, division of the company, or matters under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-66 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Standards for the Issuance and Issuance of Securities by Issuers shall be listed and explained in the reasons for convening and shall not be raised as ad hoc motions.

The reason for convening the shareholders' meeting has specified the general re-election of directors and the date of inauguration, and after the re-election of the shareholders' meeting is completed, the date of inauguration of the directors shall not be changed by temporary motion or other means at the same meeting.

Shareholders holding more than 1% of the total number of issued shares may submit a proposal to the Company for an ordinary general meeting, with a limit of one, and more than one proposal shall not be included in the proposal. In addition, if the proposal proposed by the shareholders falls under any of the circumstances of Article 172-1, Paragraph 4 of the Company Law, the board of directors may not list it as a proposal. Shareholders may put forward a proposal to urge the company to promote the public interest or fulfill its social responsibilities, and the procedure shall be limited to one in accordance with the relevant provisions of Article 172-1 of the Company Law.

The company shall, before the closing date of the general meeting of shareholders, announce the acceptance of shareholders' proposals, the method of acceptance in writing or electronically, the place of acceptance and the

period of acceptance; The period of acceptance shall not be less than 10 days. The proposal of shareholders is limited to 300 words, and if it exceeds 300 words, the proposal will not be included in the proposal; The proposing shareholder shall attend the general meeting of shareholders in person or by entrusting another person to participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the results before the notice of convening the shareholders' meeting, and list the proposals in accordance with the provisions of this article in the notice of the meeting. For shareholder proposals that are not included in the proposal, the board of directors shall explain the reasons for not including them at the shareholders' meeting.

Article 4: Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares to be attended is calculated according to the number of shares registered in the signature book or the sign-in card and the video conference platform, plus the number of shares that exercise voting rights in paper or electronically.

At the time of the meeting, the Chairman shall declare the meeting open and announce at the same time the number of non-voting rights and the number of shares present.

However, if no shareholder representing more than half of the total number of issued shares is present, the Chairman may postpone the meeting for a maximum of two times, and the total duration of the postponement shall not exceed one hour. If the second postponement is still insufficient for shareholders representing more than one-third of the total number of issued shares to attend, the chairman shall announce the discontinuation of the meeting; If the shareholders' meeting is convened by video conference, the Company shall also announce the meeting on the video conference platform of the shareholders' meeting.

If the amount is still insufficient after the second postponement of the preceding paragraph and there are shareholders representing more than one-third of the total number of issued shares, the resolution may be deemed false in accordance with the provisions of Paragraph 1 of Article 175 of the Company Law, and the shareholders shall be notified of the false resolution and the shareholders' meeting shall be convened again within one month; If

the shareholders' meeting is convened by video conference, and the shareholders wish to participate in the meeting by video conference, they shall re-register with the Company in accordance with Article 2.

Before the end of the meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairman may resubmit the fake resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Law.

Article 5: The place of the shareholders' meeting of the Company shall be the location of the Company or a place convenient for shareholders to attend and suitable for the shareholders' meeting, and the meeting shall start no earlier than 9 a.m. or later than 3 p.m., and the opinions of the independent directors shall be fully considered at the place and time of the meeting.

When the Company convenes a virtual shareholders' meeting, it is not subject to the restrictions on the location of the preceding paragraph.

Article 6: If the shareholders' meeting is convened by the board of directors, the chairman of the board of directors shall be the chairman of the board, and if the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, the vice chairman shall act on his behalf, and if there is no vice chairman or the vice chairman of the board of directors also takes leave or is unable to exercise his powers for any reason, the chairman of the board of directors shall designate a managing director to act as his agent; If there is no managing director, a director shall be appointed to act as his agent, and if the chairman of the board of directors does not appoint an agent, the managing director or one of the directors shall nominate each other to act as his agent.

The chairman of the preceding paragraph shall be a managing director or a director acting as a director, who has served for more than six months and has knowledge of the financial and business conditions of the company. The same applies if the chairman is the representative of a corporate director.

The chairman of the board of directors shall personally preside over the shareholders' meeting convened by the board of directors, and at least one representative of more than half of the directors of the board of directors and members of various functional committees shall be present, and the attendance shall be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened by a convener other than the board

of directors, the chairman shall be the convener, and if there are two or more conveners, one person shall be nominated to serve as the convener.

The Company may appoint appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting.

Article 7: Shareholders may issue a power of attorney issued by the Company at each shareholders' meeting, indicating the scope of authorization, and entrust an agent to attend the shareholders' meeting.

A shareholder shall issue a power of attorney and limit the entrustment to one person, which shall be delivered to the Company five days before the meeting of the shareholders, and if the power of attorney is repeated, the first shall prevail. However, this restriction does not apply to those who declare to revoke the previous entrustment.

After the proxy is delivered to the Company, if the Shareholder wishes to attend the shareholders' meeting in person or to exercise his voting rights in writing or electronically, he/she shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of cancellation within the time limit, the voting rights exercised by the proxy shall prevail.

After the proxy is delivered to the Company, if the Shareholder wishes to attend the shareholders' meeting by video conferencing, he/she shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of cancellation within the time limit, the voting rights exercised by the proxy shall prevail.

Article 8: If the shareholders' meeting is convened by the board of directors, its agenda shall be set by the board of directors, and the relevant proposals (including temporary motions and amendments to the original proposals) shall be voted on a case-by-case basis, and the meeting shall be conducted in accordance with the scheduled agenda, and shall not be changed without the resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a person with convening power other than the board of directors, the provisions of the preceding paragraph shall apply.

Before the agenda of the preceding two items is concluded, the Chairman shall not adjourn the meeting without a resolution. If the chairman violates the rules

of procedure and announces the adjournment of the meeting, the other members of the board of directors shall promptly assist the shareholders present in accordance with the procedures prescribed by law, and elect a person to be the chairman with the consent of a majority of the voting rights of the shareholders present to continue the meeting.

The chairman shall give full explanation and opportunity to discuss the proposal and the amendment or provisional motion proposed by the shareholders, and when he considers that the degree of voting has been reached, he may announce the cessation of the discussion, call for a vote, and arrange an appropriate time for voting.

**Article 9:** The Company shall continuously record and video the whole process of shareholders' registration and the process of meeting from the time of accepting the shareholders' registration.

The audio-visual materials in the preceding paragraph shall be kept for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the Company shall record and keep the shareholders' registration, registration, registration, questions, voting and the results of the company's vote counting, and record and video the entire video conference continuously.

The Company shall properly keep the materials and audio and video recordings in the preceding paragraph during the period of existence, and provide the audio and video recordings to the person entrusted with the video conference affairs for safekeeping.

If the shareholders' meeting is held by video conference, the company should make audio and video recordings of the background interface of the video conference platform.

**Article 10:** Before attending the speech of the shareholders, the gist of the speech, the account number (or attendance card number) and the name of the shareholder shall be filled in with the speech slip, and the chairman shall determine the order of his speech. If the shareholders present only mention the statement but do not speak, it will be deemed that they have not spoken, and the content of the speech shall prevail if the content of the speech is inconsistent with the record of the speech.

Article 11: Each shareholder shall not speak more than twice without the consent of the chairman of the same proposal, and each time shall not exceed five minutes, except that if the shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop him from speaking.

When a shareholder is present to speak, other shareholders shall not speak or interfere with the speech except with the consent of the chairman and the shareholder who speaks, and the chairman shall stop the violator.

When a corporate shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may be nominated to speak for the same proposal.

Article 12: After the shareholders present at the speech, the chairman may reply in person or designate relevant personnel.

Shareholders who convene a meeting of shareholders by video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the meeting and before the meeting is adjourned, and the number of questions for each proposal shall not exceed two times, and the maximum number of questions for each proposal shall be 200 words, and the provisions of Articles 10 to 11 shall not apply.

If the question in the preceding paragraph does not violate the provisions or does not exceed the scope of the proposal, it is advisable to disclose the question on the video conference platform of the shareholders' meeting for public knowledge.

Article 13: The voting of the shareholders' meeting shall be calculated on the basis of shares.

The resolution of the shareholders' meeting shall not count the number of shares of shareholders without voting rights into the total number of issued shares.

Shareholders shall not join the voting and shall not exercise their voting rights on behalf of other shareholders if they have their own interests in the matters of the meeting that may be harmful to the interests of the Company.

The number of shares whose voting rights are not allowed to be exercised in the preceding paragraph shall not be counted in the voting rights of shareholders present at the meeting.

Except for trust enterprises or stock affairs agencies approved by the competent securities authorities, when a person is entrusted by two or more shareholders at the same time, the voting rights of his agent shall not exceed 3% of the voting rights of the total number of issued shares, and the voting rights exceeded by him shall not be counted.

Article 14: Shareholders have one voting right per share; However, this restriction does not apply to those who are restricted or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.

When the Company convenes a shareholders' meeting, it shall exercise its voting rights electronically and may exercise its voting rights in writing; When it exercises its voting rights in writing or electronically, the method of exercising them shall be set out in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the temporary motion and amendment of the original proposal at the shareholders' meeting shall be regarded as abstention, and the Company should refrain from proposing the temporary motion and the amendment of the original proposal.

If the voting rights are exercised in writing or electronically in the preceding paragraph, the expression of intent shall be delivered to the company two days before the meeting of the shareholders' meeting, and if the expression of intent is repeated, the first shall prevail. However, this limitation does not apply to those who express their intention before the revocation of the declaration.

If a shareholder wishes to attend the shareholders' meeting in person or by video conferencing after exercising his or her voting rights in writing or electronically, he or she shall revoke the expression of intent to exercise the voting rights in the preceding paragraph in the same manner as the exercise of voting rights two days before the shareholders' meeting. In the event of a late cancellation, the voting rights exercised in writing or electronically shall prevail. If the voting rights are exercised in writing or electronically, and a proxy is appointed to attend the shareholders' meeting by proxy by proxy letter, the voting rights exercised by the proxy shall prevail.

Article 15: Except as otherwise provided by the Company Law and the Articles of Association of the Company, the voting on the proposal shall be passed by the

consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and the shareholders shall vote on a case-by-case basis, and the results of the shareholders' consent, objection and abstention shall be entered into the public information observatory on the day after the shareholders' meeting is convened.

When there is an amendment or a substitute to the same motion, the President shall determine the order in which it is to be voted on in conjunction with the original motion. If one of the motions has been passed, the other motions will be deemed to be rejected and no further vote will be taken.

The scrutineers and counting personnel for voting on the proposal shall be designated by the chairman, but the scrutineers shall have the status of shareholders.

The counting of votes at the shareholders' meeting or election proposals shall be carried out in a public place at the shareholders' meeting, and the voting results shall be announced on the spot after the counting of votes is completed, including the number of weights counted, and a record shall be made. The Company convenes a video conference of the shareholders' meeting, and shareholders who participate in the meeting by video conference shall vote on various proposals and election proposals through the video conference platform after the chairman announces the meeting, and shall complete the voting before the chairman announces the end of the vote, and those who fail to do so shall be deemed to have abstained.

If the shareholders' meeting is convened by video conference, the votes shall be counted at one time after the end of the voting announced by the chairman, and the voting and election results shall be announced.

When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video conferencing in accordance with Article 2 shall cancel their registration in the same manner as registration two days before the shareholders' meeting. Those who have made the revocation after the deadline can only attend the shareholders' meeting by video conferencing.

Those who exercise their voting rights in writing or electronically, do not

revoke their expressions of intent, and participate in the shareholders' meeting by video conferencing shall not exercise their voting rights on the original proposal or propose amendments to the original proposal or exercise their voting rights on the amendment of the original proposal, except for temporary motions.

Article 16: The minutes of the resolutions of the shareholders' meeting shall be made and signed or sealed by the chairman, and the minutes shall be distributed to the shareholders within 20 days after the meeting. The production and distribution of the proceedings may be made electronically.

The Company may enter the public information of the public information observatory for the distribution of the minutes of the proceedings described in the preceding paragraph.

The minutes of the meeting shall be recorded according to the year, month, day, place, name of the chairman, method of resolution, the essentials of the proceedings and the voting results (including the number of weights counted), and the number of votes obtained by each candidate shall be disclosed when there is an election of directors. It shall be kept forever for the duration of the Company's existence.

If the shareholders' meeting is convened by video conference, in addition to the matters that shall be recorded in accordance with the provisions of the preceding paragraph, the minutes of the shareholders' meeting shall also record the time of the shareholders' meeting, the manner in which the meeting is convened, the name of the chairman and the record, and the handling method and circumstances in the event of any obstacle to the video conference platform or participation in the event of video conference due to natural disasters, incidents or other force majeure circumstances.

In addition to the provisions of the preceding paragraph, the Company shall specify in the minutes of the meeting that the alternative measures provided by shareholders who are difficult to participate in the shareholders' meeting by video conferencing shall be stated in the minutes of the meeting.

Article 17: The meeting personnel who handle the shareholders' meeting shall wear identification cards or armbands.

The Chairman may direct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to assist in

maintaining order, they should wear an armband or identification card with the words "Picket".

If a shareholder is equipped with amplification equipment at the meeting place, the chairman may refrain from speaking with equipment other than that provided by the Company.

If a shareholder violates the rules of procedure and disobeys the chairman's correction, obstructing the progress of the meeting, and refuses to comply with the stop, the chairman may instruct the pickeper or security personnel to ask him to leave the meeting.

Article 18: During the meeting, the President may, at his discretion, declare a break, and in the event of force majeure, the President may decide to suspend the meeting for the time being suspended and, as the case may be, announce the time for the resumption of the meeting.

If the agenda of the shareholders' meeting is not used before the agenda of the shareholders' meeting (including temporary motions) is concluded, the shareholders' meeting may resolve to find another venue to continue the meeting.

The shareholders' meeting may, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

Article 19: The number of shares obtained by the solicitor, the number of shares represented by the entrusted agent and the number of shares attended by the shareholders in writing or electronically shall be clearly disclosed in the shareholders' meeting hall in the statistical table prepared by the Company in accordance with the prescribed format on the day of the shareholders' meeting; If the shareholders' meeting is held by video conference, the Company shall upload the aforesaid materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

The Company shall convene a video conference of the shareholders' meeting, and when the meeting is announced, the total number of shares of the shareholders present shall be disclosed on the video conference platform. The same applies if there are other statistics on the total number of shares and voting rights of the shareholders present at the meeting.

If there is any material information required by laws and regulations or the

Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Public Information Observatory within the prescribed time.

Article 20: When the shareholders' meeting elects directors, it shall be handled in accordance with the relevant election rules set by the Company, and the election results shall be announced on the spot, including the list of elected directors and the number of elected directors and the list of unsuccessful directors and the number of voting rights obtained.

The ballot papers for the election matters referred to in the preceding paragraph shall be sealed and signed by the scrutineers and shall be kept in a proper place for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.

Article 21: If the shareholders' meeting is convened by video conference, the company shall immediately disclose the voting results and election results of each proposal on the video conference platform of the shareholders' meeting in accordance with the regulations after the voting is over, and shall continue to disclose the results for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article 22: When the Company convenes a video shareholders' meeting, the chairman and the recorder shall be at the same place in China, and the chairman shall announce the address of the place at the time of the meeting.

Article 23: If the shareholders' meeting is convened by video conference, the Company may provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before and during the meeting to assist in dealing with technical problems in communication.

If the shareholders' meeting is convened by video conference, the chairman shall, when announcing the opening of the meeting, separately announce that the date of the meeting shall be postponed or renewed within five days, and the date of the meeting shall be postponed or continued within five days, and the provisions of Article 182 of the Company Law shall not apply to the date of the meeting if there is an obstacle to the participation of the video conference platform or by video conferencing due to natural disasters, incidents or other force majeure circumstances before the chairman announces the dismissal of the meeting, and it lasts for more than 30

minutes.

In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued, and shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or continued meeting.

For shareholders who have registered to participate in the original shareholders' meeting by video conference and completed the registration in accordance with the provisions of Paragraph 2, and have not participated in the postponed or resumed meeting, the number of shares attended, the voting rights and voting rights exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and voting rights of the shareholders attending the postponed or resumed meeting.

When the shareholders' meeting is postponed or extended in accordance with the provisions of Paragraph 2, there is no need to re-discuss and resolve the proposal that has completed the voting and counting and announced the voting results or the list of directors and supervisors who have been elected.

In the event that the Company convenes a video-assisted shareholders' meeting, and the second paragraph makes it impossible to continue the video conference, if the total number of shares present at the shareholders' meeting by video conference still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue without the need to postpone or continue the meeting in accordance with the provisions of Paragraph 2.

In the event of the occurrence of the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference shall be included in the total number of shares of the shareholders present, but all the proposals of the shareholders' meeting shall be deemed to have abstained.

If the Company postpones or recontinues the meeting in accordance with the provisions of Paragraph 2, it shall handle the relevant pre-operations in accordance with the provisions of Paragraph 27 of Article 44-27 of the Standards for the Handling of Stock Affairs of Companies Offering Shares

to the Public in accordance with the date of the original shareholders' meeting and the provisions of each article.

During the period specified in the latter part of Article 12 and Paragraph 3 of Article 13 of the Rules Governing the Use of Power of Attorney by a Public Company to Attend a Shareholders' Meeting, and the period specified in Paragraph 2 of Article 44-5, Paragraph 2, Article 44-15 and Paragraph 1 of Article 44-17 of the Regulations Governing the Handling of Stock Affairs of Companies Offering Shares to the Public Offering Company, the Company shall postpone or extend the date of the shareholders' meeting in accordance with Paragraph 2.

Article 24: When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference.

Article 25: These rules shall come into force after being approved by the shareholders' meeting, and shall be the same when amended.

This rule was set on April 23, 1999 of the Republic of China

It was first revised on May 21, 2002 years of the Republic of China

The second revision was made on June 12, 2006 years of the Republic of China

The third revision was made on June 13, 2007 years of the Republic of China

The fourth revision was made on June 18, 2012 of the Republic of China

The fifth revision was made on June 9, 2020 of the Republic of China

The sixth revision was made on July 22, 2021 years of the Republic of China

The seventh revision was made on June 9, 2023 years of the Republic of China

## Global View Co., Ltd.

### Directors' shareholdings

1. The paid-in capital of the Company is 630,000,000 yuan, and the number of issued shares is 63,000,000 shares.
2. In accordance with Article 26 of the Securities and Exchange Act and the provisions of the Rules for the Implementation of the Equity Ratio and Audit of Directors and Supervisors of Public Companies, the Company has set up three independent directors, and the number of shares to be held by all directors other than independent directors calculated in accordance with the preceding paragraph shall be reduced to 80%.

The minimum number of shares to be held by all directors is 5,040,000 shares.

3. As of April 13, 2025, the date of the closing of the shareholders' meeting, the number of shares held by individual and all directors recorded in the shareholders' book is listed in the following table: It has met the ratio standard stipulated in Article 26 of the Securities and Exchange Act.

job title	Account Name	Number of shares held
Chairman	Chou Fa	25,000
Director	Huang Ting Yang	150,000
Director	Senlo Investment Co., Ltd. Representative Huang Yu Feng	23,940,000
Director	Senlo Investment Co., Ltd. Representative Huang Wei Lun	23,940,000
Independent Director	Wu Shang Wen	0
Independent Director	Liu Chiu Chuan	0
Independent Director	Lai Chuang Kuang	261,000
Total directors		24,376,000
Total number of directors ( excluding independent directors )		24,115,000