

Stock code : 3040



GLOBAL VIEW CO., LTD. 2026 ANNUAL GENERAL SHAREHOLDERS' MEETING

MEETING AGENDA

(Translation in English–Original in Chinese)

Date : 9:00a.m., June 8, 2026 (Mon.)

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 in this meeting agenda have been issued by GLOBAL VIEW CO., LTD. and are posted solely for informational purposes and are 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 2026 Annual General Meeting	1
1. Reporting matters	2
2. Ratification Items	4
3. Discussion matters	5
4. Election Matters.....	11
5. Other matters.....	13
6. Extemporaneous Motions.....	13
3. Annexes	
1. 2025 Business Report	14
2. Audit Committee Review Report for 2025	18
3. Independent Auditors' Report, Financial Statements, and Consolidated Financial Statements	19
4. Report on the issuance of the first domestic unsecured convertible corporate bonds	41
5. Report on the implementation of the company's repurchase of treasury shares.....	42
6. 2025 Earnings Distribution Statement	43
7. The securities firm issues an assessment opinion on the necessity and rationality of the private placement	44
8. Comparison table of revised provisions of some articles of the company's articles of association	49
9. Comparison table of revisions to some provisions of the "Rules of Procedure for Shareholders' Meetings"	51
4. Appendices	
1. Articles of Association.....	54
2. Rules of Procedure for Shareholders' Meetings	61
3. Rules for Election of Directors	77
4. Directors' Shareholdings.....	79

GLOBAL VIEW CO., LTD.

Procedures for the 2026 Regular Meeting of Shareholders

I. Meeting time: 9:00 a.m., Monday, June 8, 2026

II. Meeting method: Physical shareholders' meeting

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

(Study Hall 8, 13th Floor, Second Building, Banqiao District Farmers Association)

IV. Call the Meeting to Order

V. Chairperson's Remarks

VI. Report Items

VII. Ratification Items

VIII. Discussion Items

IX. Election Matters

X. Other Matters

XI. Extemporaneous Motions

XII. Adjournment

GLOBAL VIEW CO., LTD.

2026 Annual General Meeting Agenda

I. Call the Meeting to Order

II. Chairperson's Remarks

III. Report Items

(1) 2025 Business Report.

(2) Audit Committee Review Report on the Company's 2025 Financial Statements.

(3) Report on 2025 Directors' Compensation and Employees' Compensation Distribution.

(4) Report on the Issuance Status of the Company's First Domestic Unsecured Convertible Bonds.

(5) Report on the Execution Status of the Company's Treasury Share Repurchase.

(6) Report on the Execution Status of the Company's 2025 Private Placement.

IV. Ratification Items

(1) Adoption of the 2025 Business Report and Financial Statements.

(2) Adoption of the 2025 Earnings Distribution Proposal.

V. Discussion Items

(1) Private Placement of Common Shares Through Cash Capital Increase.

(2) Capitalization of Earnings Through Issuance of New Shares.

(3) Amendment to the Company's Articles of Incorporation.

(4) Amendment to the Company's Rules of Procedure for Shareholders'

Meetings.

VI. Election Matters

By-election of One Independent Director.

VII. Other Matters

Proposal to Lift the Non-Compete Restrictions on the Newly Elected Director.

VIII. Extemporaneous Motions

IX. Adjournment

[Reporting Matters]

1. 2025 Business Report. For your review.

Explanation:

The Company's 2025 Business Report is set out in Annex 1 (pages 14 to 17).

2. Audit Committee Review Report on the Company's 2025 Financial Statements. For your review.

Explanation:

The Company's 2025 Audit Committee review report is set out in Annex 2 (page 18).

3. Report on 2025 Directors' Compensation and Employees' Compensation Distribution. For your review.

Explanation:

(1) In accordance with Article 19 of the Company's Articles of Incorporation, if the Company reports a profit for the year, no less than 1% shall be allocated as employee compensation, to be distributed in shares or cash by resolution of the Board of Directors. Eligible recipients may include employees of subsidiary companies who meet certain conditions; no less than 10% of the employee compensation amount shall be allocated to frontline employees. Based on the foregoing profit amount, the Board of Directors may allocate no more than 5% as directors' compensation, which shall be paid in cash only.

If the Company has accumulated losses, an amount shall first be reserved to cover such losses before allocations are made in accordance with the foregoing percentages. The distribution of employee compensation and directors' compensation shall be reported to the shareholders' meeting.

(2) In accordance with the Company Act, the pre-tax profit for 2025 before provision for employee compensation and directors' compensation was NT\$33,896,629. The proposed distribution of employee compensation and directors' compensation is set out below, all in cash.

(1) Employee compensation: 1%, amounting to NT\$338,967.

(2) Directors' compensation: 2%, amounting to NT\$677,933.

(3) The Company's directors' compensation comprises fixed compensation and variable compensation and is paid in accordance with the Articles of Incorporation after review by the Remuneration Committee. The Company held its annual general meeting on April 20, 2026 in accordance with Taiwan Stock Exchange Letter No. 1151801448 and

obtained shareholders' approval as required by law. The payment of directors' compensation was reviewed by the Remuneration Committee and approved by the Board of Directors, and is therefore reasonable.

The assessment of directors' remuneration is based on a comprehensive consideration of factors such as the industry environment, the company's overall operating performance, directors' responsibilities, professional abilities, and tenure risk obligations, as well as the salary levels and market dividend policies of listed companies in the same industry. Although annual profits are affected by fluctuations in the industrial environment, the company still prudently measures operating performance and sustainable development goals, and evaluates directors based on their actual contributions, duty fulfillment and individual case performance.

Relevant remuneration is determined after the remuneration committee has reviewed the director's professional qualifications, performance of duties and effectiveness in promoting corporate governance, and then submits it to the board of directors for resolution, taking into account the stability of the management team and the company's long-term development needs to ensure the retention of outstanding governance talents and in line with long-term interests. Overall, it is necessary and reasonable.

4. Report on the Issuance Status of the Company's First Domestic Unsecured Convertible Bonds. For your review.

Explanation: Please refer to Annex 4 (page 41) for the issuance status of the Company's First Domestic Unsecured Convertible Bonds.

5. Report on the Execution Status of the Company's Treasury Share Repurchase. For your review.

Explanation: Please refer to Annex 5 (page 42) for the execution status of the Company's Treasury Share Repurchase.

6. Report on the Execution Status of the Company's 2025 Private Placement. For your review.

Explanation:

As approved by the annual general meeting on June 11, 2025, the Company planned to issue no more than 37,500,000 new shares through private placement in accordance with Article 43-6 of the Securities and Exchange Act. As the issuance period will expire on June 10, 2026, and in light of the Company's overall capital planning, the Company resolved not to proceed with the plan.

[Ratification Items]

Proposal 1: Adoption of the 2025 Business Report and Financial Statements. [Proposed by the Board of Directors]

Proposal: Adoption of the 2025 Business Report and Financial Statements. Please proceed to ratification.

Explanation: The Company's 2025 Business Report and parent company only and consolidated financial statements have been prepared. The financial statements were audited by CPAs Hsin-Wei Tai and Pei-Te Chen of Deloitte & Touche, who issued an unqualified opinion. Together with the Business Report, they were submitted to the Audit Committee for review. Please refer to Annex 1 (pages 14 to 17) and Annex 3 (pages 19 to 40).

Resolution:

Proposal 2: Adoption of the 2025 Earnings Distribution Proposal. [Proposed by the Board of Directors]

Proposal: Adoption of the 2025 Earnings Distribution Proposal. Please proceed to ratification.

Description:

- (1) Handle in accordance with Article 19-1 of the Company's Articles of Association and relevant laws and regulations.
- (2) In light of the Company's future funding needs and balanced dividend policy, it is proposed to distribute cash dividends of NT\$25,223,884 and stock dividends of NT\$195,485,100, for a total distribution amount of NT\$220,708,984. Based on 63,059,709 outstanding shares (excluding treasury shares), this represents a cash dividend of NT\$0.4 per share and a stock dividend of NT\$3.1 per share, for a total of NT\$3.5 per share.
- (3) Cash dividends distributed to each shareholder shall be rounded down to the nearest NT\$1. Any amount less than NT\$1 shall be transferred to the Company's Employee Welfare Committee.
- (4) The surplus is converted into capital for the issuance of new shares. The allotment basis is based on the shareholding ratio of shareholders on the base date of allotment. The odd shares allotted are less than one share, and the shareholders can combine them into one share within five days of the base date of capital increase and allotment. If there are any remaining odd shares, the chairman is authorized to contact a designated person to subscribe for the par amount.
- (5) Since the company's stocks are issued without entity in accordance with the law, and cooperate with the registration of securities centralized custody institutions and the account transfer and allotment operations, the odd share payment that is less than one share is used to process the incorporation transfer and other necessary expenses.
- (6) In this earnings distribution case, after the cash dividend is proposed to be passed by the

shareholders' meeting, the board of directors is authorized to set a new ex-dividend base date and other related matters; after the stock dividend is passed by the shareholders' meeting and submitted to the competent authority for approval, the board of directors is authorized to set a new base date for stock dividend distribution (the base date for capital increase and allotment) and other related matters. Relevant dividend distribution will be distributed based on the shareholder shareholding ratio on the ex-dividend base date and the stock dividend distribution base date (capital increase allotment base date).

(7) If the number of outstanding shares of the company subsequently changes due to factual needs, changes in laws, or approval from the competent authority, the shareholders' meeting is proposed to authorize the chairman to recalculate the cash dividend distribution rate and the capital increase allotment rate based on the number of outstanding shares on that base date when setting the ex-dividend base date and the base date for stock dividend distribution (capital increase and allotment base date).

(8) Attached is the company's 2025 earnings distribution statement, please refer to Annex 6 (page 43).

Resolution:

【Discussion matters】

Proposal 1: Private Placement of Common Shares Through Cash Capital Increase. [Proposed by the Board of Directors]

Proposal: Private Placement of Common Shares Through Cash Capital Increase. Please discuss.

Explanation: 1. In order to expand the scale of operations, enrich working capital, introduce strategic investors, or domestic and foreign institutions and industry funds familiar with the management, construction, or operation and development of smart warehousing and logistics, in order to enhance the company's operations, research and development, and strengthen the company's competitiveness, if there is a need for funds, it is planned to conduct a private placement of ordinary shares within the quota of no more than 12,000 ordinary shares, with a par value of NT\$10 per share.

2. According to Article 43-6 of the Securities and Exchange Act, the matters that should be explained when handling private placement are as follows:

(1) Basis and rationality of price setting:

1. The private placement price shall not be lower than 80% of the higher of the price calculated based on the following two bases on the previous pricing date based on the pricing basis authorized by the company's board of directors in

accordance with the resolution of the shareholders' meeting.

- (1) The simple arithmetic average of the closing price of common stocks calculated one, three, or five business days before the pricing date, deducting free allotment ex-rights and dividends, and adding back the share price after capital reduction and anti-ex-rights.
 - (2) The simple arithmetic average of the closing prices of common stocks in the 30 business days before the pricing date deducts free rights and dividends from allotments, and adds back the stock price per share after capital reduction and anti-ex-rights.
2. The actual issuance price of the privately placed ordinary shares shall not be lower than the resolution of the shareholders' meeting, and the board of directors shall be authorized to determine the price in the future after consulting the specific person's situation and market conditions, but shall not be lower than the par value of the shares.

Reference. The pricing method of this private placement price is based on the provisions of "Publicly Offered Companies Should Note When Handling Private Placement of Securities" and takes into account the company's future prospects and the strict restrictions on the transfer time, objects and quantity of private placement securities, and is not allowed to negotiate for listing within three years, poor liquidity and other factors. Therefore, the setting of this private placement price should be reasonable and will not have a significant impact on shareholders' rights.

(2) Specific person selection method:

Specific persons specified in Article 43-6 of the Securities and Exchange Act and "Things to note when conducting private placement of securities by publicly issued companies", and limited to strategic investors. Due to the company's long-term operation and business development needs, priority will be given to selecting 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 improve business development integration efficiency, or can improve technology, and can identify with the company's business philosophy. The company has not yet negotiated a specific candidate, and plans to request the board of directors to authorize the chairman to give primary consideration to those who can directly or indirectly benefit the company's future operations, and to select

specific candidates who meet the requirements of the competent authority.

(3) Specific person selection purpose:

This is to introduce strategic investors and enhance long-term cooperative relationships with strategic partners. Through strategic investors, the company's long-term competitiveness and operating efficiency can be enhanced, so it is necessary. Leveraging the experience, technology, knowledge, brand reputation and market access advantages of strategic investors, through strategic cooperation, joint business development, or market integration, it is expected to help the company reduce operating costs, expand business territory, and improve the company's future operating performance.

(4) Necessary reasons for conducting private placement:

1. Reasons for not using a public offering: The company considers factors such as capital market conditions, issuance costs, the timeliness and feasibility of private placement methods, and the restriction that private placement stocks cannot be freely transferred within three years. It is better to ensure and strengthen a closer long-term cooperative relationship with strategic partners. Therefore, instead of using a public offering this time, the company plans to use a private placement method to increase cash and issue new shares.
2. Obtain private placement quota: The total amount of private placement of ordinary shares shall not exceed the quota of 12,000 thousand shares, which will be processed once to three times within one year from the date of resolution of the shareholders' meeting. The total amount of private placement shall be determined by the board of directors according to the actual private placement situation.

Refer to the purpose of private equity funds and expected benefits:

Number of times handled	Usage of funds	Expected benefits
Handle in one go	In order to expand the scale of operations, enrich working capital, introduce strategic investors, or domestic and foreign institutions and industry funds familiar with the management, construction, or operation development of smart warehousing and logistics, in order to enhance company operations, research and development, and strengthen the company's competitiveness.	It will effectively reduce capital costs and ensure financing efficiency, reduce the company's operating risks, strengthen its financial structure, and enhance the company's future operating performance.

Apply in two batches	The second time is to expand the scale of operations, enrich working capital, introduce strategic investors, or domestic and foreign institutions and industry funds familiar with the management, construction, or operation development of smart warehousing and logistics, in order to enhance company operations, research and development, and strengthen the company's competitiveness.	Both times are to effectively reduce capital costs and ensure financing efficiency, reduce the company's operating risks, strengthen the financial structure, and improve the company's future operating performance.
Apply in three times	All three times were to expand the scale of operations, enrich working capital, introduce strategic investors, or institutions and industry funds at home and abroad who are familiar with the management, construction, or operation development of smart warehousing and logistics, in order to enhance company operations, research and development, and strengthen the company's competitiveness.	All three times are to effectively reduce capital costs and ensure financing efficiency, reduce the company's operating risks, strengthen the financial structure, and improve the company's future operating performance.

3. The rights and obligations of the new shares issued in this private placement of 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 transferable within three years after delivery, except in compliance with specific circumstances stipulated in the law. The company also plans to apply to the competent authority for a supplementary issuance and listing transaction three years after the delivery of the private placement of ordinary shares in accordance with relevant laws and regulations.
4. For this private placement of ordinary shares, it is proposed that the shareholders' meeting authorizes the board of directors to handle it once to three times within one year from the date of passing the resolution of the shareholders' meeting. If the private placement cannot be completed within the one-year period, the board of directors will convene to discuss not continuing the private placement before the expiration of the period, and the public information observatory will conduct information disclosure based on major information.

5. If the issuance conditions, planned projects, fund utilization progress, expected benefits and other unspecified matters of this private equity common stock are subsequently revised due to changes in laws, opinions of the competent authorities, operational assessments or changes in the objective environment, it is proposed that the shareholders' meeting authorize the board of directors to handle it with full authority.
6. In order to cooperate with the private placement of ordinary shares, it is proposed to authorize the chairman of the company or his designated person to sign and negotiate all contracts and documents related to the private placement of ordinary shares, and to sign on behalf of the company all matters related to the private placement of ordinary shares.

Please refer to Annex 7 (pages 44 to 48) for the evaluation opinion issued by the securities firm on the necessity and reasonableness of the private placement.

8. The company's private placement of securities proposal is in accordance with Article 43-6 of the Securities and Exchange Act. Please refer to the Disclosure Information Observatory (website: <http://mops.twse.com.tw/>) and the company's website (website: <http://www.gv.com.tw>) for matters that should be explained.

Resolution:

Proposal 2: Capitalization of Retained Earnings Through Issuance of New Shares. [Proposed by the Board of Directors]

Proposal: Capitalization of Retained Earnings Through Issuance of New Shares. Please discuss.

Explanation:

- (1) In view of future business development needs, the Company proposes to capitalize NT\$195,485,100 from the distributable earnings of 2025 as stock dividends, at a par value of NT\$10 per share, and issue 19,548,510 new shares.
- (2) The new shares will be allotted pro rata to shareholders of record on the allotment base date at 310 shares for every 1,000 shares held. Fractional shares may be combined into whole shares by registering with the Company's stock transfer agent within five days from the stock transfer suspension date. Any remaining fractional shares will be paid in cash at par value, rounded down to the nearest NT\$1, and the Chairman is authorized to arrange subscription by a designated person at par value. Because the Company's shares are issued in scripless form, any cash amount attributable to fractions of a share will be used for book-entry transfer and other necessary processing costs.
- (3) The new shares issued through this capitalization shall carry the same rights and obligations as the Company's existing issued shares. Upon approval by the annual general meeting and

the competent authority, the Board of Directors is authorized to set the capital increase base date.

- (4) If other factors subsequently affect the number of outstanding shares of the company, resulting in an increase or decrease in issued shares, and the allotment rate needs to be adjusted, the chairman of the board shall be authorized to adjust it.
- (5) If this case needs to be changed due to legal provisions or approval by the competent authority, it is planned to request the shareholders' meeting to authorize the board of directors to handle it.

Resolution:

Proposal 3: Amendment to the Company's Articles of Association. [Proposed by the Board of Directors]

Proposal: Amendment to the Company's Articles of Association. Please discuss.

Explanation:

- (1) To support the Group's development and strengthen the employee incentive mechanism, the Company proposes amendments to the relevant provisions of its Articles of Association.
- (2) The amendments provide that the subscription price of employee stock options may be set below market price, subject to approval by a special resolution of the shareholders' meeting.
- (3) The amendments also provide that when the Company transfers repurchased shares to employees at a price below the average repurchase price, the matter shall be approved by the most recent shareholders' meeting.
- (4) Please refer to Annex 8 (pages 49 to 50) for the comparison table of amended provisions.

Resolution:

Proposal 4: Amendment to the Company's Rules of Procedure for Shareholders' Meetings.

[Proposed by the Board of Directors]

Proposal: Amendment to the Company's Rules of Procedure for Shareholders' Meetings. Please discuss.

Explanation:

- (1) In accordance with the reference example of the 'Rules of Procedure for Shareholders' Meetings of ○○ Co., Ltd.' amended by the Taiwan Stock Exchange on March 5, 2026, and the latest provisions of the Financial Supervisory Commission's regulations governing shareholders' meeting manuals for public companies, the Company proposes to amend the relevant provisions of its Rules of Procedure for Shareholders' Meetings to comply with legal requirements and corporate governance practices.
- (2) Please refer to Annex 9 (pages 51 to 53) for the comparison table of amended provisions.

Resolution:

[Election Matters]

Proposal: By-election of One Independent Director. [Proposed by the Board of Directors]

Explanation:

- (1) Due to the resignation of independent director WU, SHANG-WEN on March 27, 2026, a vacancy arose and a by-election is therefore required in accordance with applicable regulations.
- (2) Pursuant to Article 13 of the Company's Articles of Incorporation, directors (including independent directors) are elected under a candidate nomination system from the list of candidates submitted to the shareholders. The Company proposes to by-elect one

independent director, whose term of office will expire on February 23, 2028. Subject to approval by the Board of Directors, this proposal is submitted to the 2026 Annual General Meeting for election.

(3) The list of candidates for independent director is as follows:

Candidate Category	name	Educational qualifications	Main experience	hold Number of shares	Name of the legal person represented/number of shares held
independent director	ZHAN,ZHI-CONG	Master of Accounting, Donghua University	Chief Financial Officer, LOCUS CELL CO., LTD. Manager / Associate Manager / Chief Financial Officer, METATECH (AP) INC. Assistant Manager, Audit Department, Deloitte Taiwan; Certified Public Accountant, Taiwan (R.O.C.)	-	-

(4) We respectfully submit this matter for election.

[Other Matters]

Proposal: Proposal to Lift the Non-Compete Restrictions on the Newly Elected Director.
[Proposed by the Board of Directors]

Explanation:

- (1) This matter is handled in accordance with Article 209 of the Company Act, which provides that where a director engages, for himself or herself or on behalf of another person, in acts within the scope of the Company's business, the director shall explain the material content of such acts to the shareholders' meeting and obtain its approval.
- (2) It is proposed that the 2026 Annual General Meeting approve the release of non-compete restrictions for the Company's newly elected directors and their representatives. The scope and details of the non-compete activities will be supplemented before this proposal is discussed at the shareholders' meeting.

Resolution:

[Provisional motion]

【Dismissal】

GLOBAL VIEW CO., LTD.

Business Report

Dear shareholders:

First, we thank all shareholders for their long-term support. In 2025, the Company underwent significant changes, including a new team taking over operations, a complete re-election of the Board of Directors, and the introduction of a new management team and strategic direction. This report explains the Company's operating performance and future development plans for 2025:

I. 2025 Business Report

(1) Operating Results

Consolidated operating revenue for 2025 was NT\$131,948 thousand, compared with NT\$138,217 thousand in 2024, a decrease of NT\$6,269 thousand. Of this amount, leasing revenue was NT\$94,396 thousand, a decrease of NT\$9,693 thousand from 2024; other operating revenue was NT\$37,552 thousand, an increase of NT\$3,424 thousand from 2024, mainly due to growth in sales of electronic educational products through e-commerce channels. Operating costs for 2025 were NT\$55,485 thousand, an increase of NT\$1,022 thousand from 2024, mainly due to higher cost of goods sold from increased sales of electronic educational products. Gross operating profit for 2025 was NT\$76,463 thousand, a decrease of NT\$7,291 thousand from NT\$83,754 thousand in 2024.

Operating expenses for 2025 were NT\$71,919 thousand, an increase of NT\$29,362 thousand from NT\$42,557 thousand in 2024.

In summary, consolidated operating profit for 2025 was NT\$4,544 thousand, a decrease of NT\$36,653 thousand from the previous year's NT\$41,197 thousand.

With respect to non-operating income and expenses for 2025, interest income was NT\$26,874 thousand. After including other gains and losses, the main items were gain or loss on disposal of stocks and interest income from time deposits. Total non-operating income and expenses for 2025 amounted to NT\$44,801 thousand.

Profit before tax for 2025 was NT\$49,345 thousand, income tax expense was NT\$28,915 thousand, net profit after tax was NT\$20,430 thousand, and earnings per share were NT\$0.32.

(2) Budget execution status: The Company did not publish a financial forecast for 2025; therefore, no budget achievement ratio is applicable.

(3) Financial Position and Cash Flow Analysis

1. Cash Flow:

Net cash inflow from operating activities for 2025 was NT\$19,182 thousand; net cash inflow

from investing activities was NT\$449,807 thousand, mainly due to disposal of financial assets and recovery of maturing time deposits; net cash inflow from financing activities was NT\$430,545 thousand, including NT\$494,750 thousand from issuance of corporate bonds and NT\$63,000 thousand from cash dividends. Exchange rate fluctuations reduced cash and cash equivalents by NT\$10,922 thousand. Net increase in cash and cash equivalents for 2025 was NT\$888,612 thousand. Beginning cash and cash equivalents were NT\$67,205 thousand, and ending cash and cash equivalents were NT\$955,817 thousand.

2. Profitability Analysis:

Unit: NT\$ / %

analysis project		2025
financial structure	Liabilities to assets ratio (%)	21.71
	Ratio of long-term funds to fixed assets (%)	2651.12
Profitability	Return on assets (%)	1.37
	Return on equity (%)	1.34
	Ratio of net income before tax to paid-in capital (%)	7.83
	Net profit margin (%)	15.48
	Earnings per share (before retrospective; NT\$)	0.32

(4) research and development status

1. 2025 R&D Expenses and R&D Personnel Statistics (Consolidated):

Unit: NT\$ thousand / person

annual Project	2025
R&D expenses	4,764
R&D manpower	4 people

2. Description of R&D Achievements in 2025:

- (1) AI Electronic Dictionary A8000.
- (2) CC515 E-Ink Learning Display.

II. 2026 Business Plan Overview:

I. Business Policies:

1. We will pursue strategic and value-oriented investments, focusing on opportunities in high-quality companies in sectors such as environmental protection, new energy, and

artificial intelligence.

2. Licensing the Wenquxing brand helps maintain its brand value.
3. Develop new electronic educational products using e-ink technology.
4. Leverage distribution channels and brand advantages to identify innovative electronic products and increase revenue and profitability.
5. Maintain occupancy rates, strengthen services for lessees, and enhance added value.

II. Expected Sales Volume and Basis:

With respect to sales volume of electronic dictionary educational products in 2026, the market is relatively mature and the sales volume and sales amount are not expected to differ significantly from the prior year. E-ink screen products are newer offerings and still have room for market development. As for rental income in mainland China, because the economy is undergoing a transition from traditional real-estate-driven growth to high-quality development and technological transformation, demand for large office premises has contracted. The Company has implemented improvement measures to maintain occupancy, but full-year rental income remained lower than the prior year.

III. Key Production and Marketing Policies:

1. Strengthen quality control over outsourced processing plants and inventory management.
2. Manage the production quality of authorized products.
3. Develop new products and services through distribution channels and cross-industry collaboration.

III. Future Development Strategy:

With the new management team in place, the Company's business strategy will be significantly adjusted to drive long-term growth and enhance shareholder value through asset activation, smart warehousing, and AI-enabled electronic product distribution. The key strategies are as follows:

1. **Real Estate Asset Activation: Actively expand investment in and leasing of large commercial real estate to increase rental income.**
2. **Smart Logistics Warehousing: Invest in AI-enabled smart warehousing and logistics facilities to optimize warehouse management and transportation efficiency and broaden rental income sources.**
3. **AI Electronic Product Agency: Introduce agency businesses for AI servers of leading international manufacturers to enhance product added value and create stable revenue.**
4. Leveraging educational channels and the strengths of the Wenquxing brand, we will continue to develop and refine next-generation electronic products.

5. Leverage supplementary education resources in mainland China to promote self-study room collaboration opportunities.

IV. Impact of the external competitive, regulatory, and macroeconomic environment:

1. **Market competition:** The market for electronic learning products is affected by smartphones and tablets. In mainland China, parental concerns about excessive use of digital products have stabilized sales volume in the electronic dictionary market.
2. **Impact of exchange rates and interest rates:** In 2025, with U.S. dollar interest rates remaining relatively high and market expectations for a shift in interest rate policy increasing, the Company incurred exchange gains and losses due to exchange rate fluctuations. In 2026, the U.S. dollar is expected to remain relatively stable, and the Company will prudently manage foreign exchange risk.
3. **Overall economic environment:** The momentum of China's economic recovery remains uncertain. The Company will control costs while actively seeking value-oriented investment opportunities.

Looking ahead to 2026, in the face of geopolitical and tariff uncertainties, the Company will continue to enhance asset activation efficiency, improve leasing quality, develop smart warehousing and AI product applications, and prudently manage foreign exchange and funding risks in order to improve overall operating performance and shareholder value.

Wishing you good health and all the best.

Good health and all the best

Chairman: CHOU, FA

General Manager: HUANG, TING-YANG

Chief Financial Officer: YU, YUEH-LUNG

遠見科技股份有限公司

審計委員會審查報告書

茲准 董事會造具本公司一一四年度營業報告書及財務報表，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會計師及陳培德會計師查核竣事提出查核報告。上開各項表冊經本審計委員會審查認為尚無不符，爰依證券交易法第十四條之四及公司法第二一九條之規定報請 鑑核。

此 致

遠見科技股份有限公司一一五年股東常會

遠見科技股份有限公司

審計委員會召集人：伍尚文



中 華 民 國 一 一 五 年 三 月 十 一 日

Annex 3

Global View Co., Ltd. and Subsidiaries

**Consolidated Financial Statements for the
Years Ended December 31, 2025 and 2024 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, 2025, 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

ZHOU FA
Chairman

March 11, 2026

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, 2025 and 2024, 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, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the 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, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Group's consolidated financial statements for the year ended December 31, 2025 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, 2025 and 2024 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and 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, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China (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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 955,817	48	\$ 67,205	4
Financial assets at amortized cost (Note 9)	149,188	8	249,687	16
Trade receivables (Note 10)	1,353	-	4,589	1
Other receivables (Note 10)	43,425	2	32,602	2
Current tax assets	-	-	4,496	-
Inventories (Note 11)	20,048	1	20,368	1
Other current assets	<u>14,059</u>	<u>1</u>	<u>14,131</u>	<u>1</u>
Total current assets	<u>1,183,890</u>	<u>60</u>	<u>393,078</u>	<u>25</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 8)	6,406	-	307,666	19
Financial assets at amortized cost (Note 9)	469,518	24	529,055	33
Investments accounted for using the equity method (Note 13)	-	-	144,947	9
Property, plant and equipment (Note 14)	73,000	4	73,390	5
Right-of-use assets (Note 15)	31,863	1	36,142	2
Investment properties (Notes 16 and 27)	114,690	6	113,990	7
Intangible assets	652	-	-	-
Deferred tax assets (Note 23)	873	-	-	-
Prepayments for equipment	100,000	5	-	-
Refundable deposits	<u>1,204</u>	<u>-</u>	<u>1,213</u>	<u>-</u>
Total non-current assets	<u>798,206</u>	<u>40</u>	<u>1,206,403</u>	<u>75</u>
TOTAL	<u>\$ 1,982,096</u>	<u>100</u>	<u>\$ 1,599,481</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss (Note 7)	\$ 1,500	-	\$ -	-
Unearned revenue	8,758	1	10,253	1
Trade payables	1,924	-	2,678	-
Other payables (Note 17)	28,566	2	24,884	2
Current tax liabilities	2,904	-	8,202	-
Other current liabilities	<u>3,126</u>	<u>-</u>	<u>3,704</u>	<u>-</u>
Total current liabilities	<u>46,778</u>	<u>3</u>	<u>49,721</u>	<u>3</u>
NON-CURRENT LIABILITIES				
Bonds payable (Note 18)	331,072	17	-	-
Provisions	5,000	-	-	-
Deferred tax liabilities (Note 23)	14,599	1	18,317	1
Guarantee deposits received (Note 26)	<u>32,868</u>	<u>1</u>	<u>34,073</u>	<u>2</u>
Total non-current liabilities	<u>383,539</u>	<u>19</u>	<u>52,390</u>	<u>3</u>
Total liabilities	<u>430,317</u>	<u>22</u>	<u>102,111</u>	<u>6</u>
EQUITY (Note 20)				
Share capital				
Ordinary shares	630,000	32	630,000	39
Registered capital (pending change)	<u>31,271</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total share capital	<u>661,271</u>	<u>33</u>	<u>630,000</u>	<u>39</u>
Capital surplus	<u>148,429</u>	<u>8</u>	<u>13,373</u>	<u>1</u>
Retained earnings				
Legal reserve	448,663	23	444,050	28
Special reserve	59,747	3	59,747	4
Unappropriated earnings	<u>303,520</u>	<u>15</u>	<u>112,953</u>	<u>7</u>
Total retained earnings	<u>811,930</u>	<u>41</u>	<u>616,750</u>	<u>39</u>
Other equity	<u>(69,851)</u>	<u>(4)</u>	<u>237,247</u>	<u>15</u>
Total equity	<u>1,551,779</u>	<u>78</u>	<u>1,497,370</u>	<u>94</u>
TOTAL	<u>\$ 1,982,096</u>	<u>100</u>	<u>\$ 1,599,481</u>	<u>100</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, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 15, 21 and 26)				
Rental revenue	\$ 94,396	72	\$ 104,089	75
Other operating revenue	<u>37,552</u>	<u>28</u>	<u>34,128</u>	<u>25</u>
Total operating revenue	<u>131,948</u>	<u>100</u>	<u>138,217</u>	<u>100</u>
OPERATING COSTS (Notes 11 and 22)				
Rental costs	38,151	29	36,752	27
Other operating costs	<u>17,334</u>	<u>13</u>	<u>17,711</u>	<u>13</u>
Total operating costs	<u>55,485</u>	<u>42</u>	<u>54,463</u>	<u>40</u>
GROSS PROFIT	<u>76,463</u>	<u>58</u>	<u>83,754</u>	<u>60</u>
OPERATING EXPENSES (Notes 10 and 22)				
Selling and marketing expenses	12,664	10	8,397	6
General and administrative expenses	54,491	41	31,451	23
Research and development expenses	<u>4,764</u>	<u>4</u>	<u>2,709</u>	<u>2</u>
Total operating expenses	<u>71,919</u>	<u>55</u>	<u>42,557</u>	<u>31</u>
INCOME FROM OPERATIONS	<u>4,544</u>	<u>3</u>	<u>41,197</u>	<u>29</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	26,874	21	25,089	18
Other income (Note 26)	254	-	865	1
Other gains and losses (Note 22)	16,222	12	10,316	7
Finance costs	(5,182)	(4)	-	-
Share of profit or loss of associates	<u>6,633</u>	<u>5</u>	<u>(4,683)</u>	<u>(3)</u>
Total non-operating income and expenses	<u>44,801</u>	<u>34</u>	<u>31,587</u>	<u>23</u>
PROFIT BEFORE INCOME TAX	49,345	37	72,784	52
INCOME TAX EXPENSE (Note 23)	<u>28,915</u>	<u>22</u>	<u>26,658</u>	<u>19</u>
NET PROFIT FOR THE YEAR	<u>20,430</u>	<u>15</u>	<u>46,126</u>	<u>33</u>
OTHER COMPREHENSIVE (LOSS) INCOME				

(Continued)

GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	\$ (66,230)	(50)	\$ (37,141)	(27)
Share of the other comprehensive loss of associates accounted for using the equity method	-	-	(1,150)	(1)
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(14,584)	(11)	37,477	27
Share of other comprehensive income of associates accounted for using the equity method	<u>-</u>	<u>-</u>	<u>3,210</u>	<u>3</u>
Total other comprehensive income for the year, net of income tax	<u>(80,814)</u>	<u>(61)</u>	<u>2,396</u>	<u>2</u>
TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR	<u>\$ (60,384)</u>	<u>(46)</u>	<u>\$ 48,522</u>	<u>35</u>
EARNINGS PER SHARE (Note 24)				
Basic	<u>\$ 0.32</u>		<u>\$ 0.73</u>	
Diluted	<u>\$ 0.32</u>		<u>\$ 0.73</u>	

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, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

									Other Equity			
	Ordinary Shares				Retained Earnings				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
	Number of Shares (In Thousands)	Amount	Registered Capital Pending Change	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total				
BALANCE ON JANUARY 1, 2024	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 ON 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
Appropriation of 2024 earnings												
Legal reserve	-	-	-	-	4,613	-	(4,613)	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)
Issuance of convertible corporate bonds recognized as part of the equity item	-	-	-	28,409	-	-	-	-	-	-	-	28,409
Convertible bonds converted to ordinary shares	-	-	31,271	106,647	-	-	-	-	-	-	-	137,918
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	-	241,960	241,960	-	(241,960)	(241,960)	-
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	-	(4,210)	(4,210)	11,466	4,210	15,676	11,466
Net profit in 2025	-	-	-	-	-	-	20,430	20,430	-	-	-	20,430
Other comprehensive income (loss) in 2025	-	-	-	-	-	-	-	-	(14,584)	(66,230)	(80,814)	(80,814)
Total comprehensive income (loss) in 2025	-	-	-	-	-	-	20,430	20,430	(14,584)	(66,230)	(80,814)	(60,384)
BALANCE ON DECEMBER 31, 2025	63,000	\$ 630,000	\$ 31,271	\$ 148,429	\$ 448,663	\$ 59,747	\$ 303,520	\$ 811,930	\$ (68,295)	\$ (1,556)	\$ (69,851)	\$ 1,551,779

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 49,345	\$ 72,784
Adjustments for:		
Depreciation expense	17,466	13,448
Net gain on financial assets or liabilities at fair value through profit or loss	(2,070)	-
Finance costs	5,182	-
Interest income	(26,874)	(25,089)
Share of profit or loss of associates	(6,633)	4,683
Gain on disposal of property, plant and equipment	(217)	(101)
Gain on disposal of associates	(26,408)	(45)
Net loss (gain) on foreign currency exchange	16,723	(17,831)
Recognition of provisions	5,000	-
Changes in operating assets and liabilities		
Trade receivables	3,072	(273)
Other receivables	(199)	137
Inventories	(56)	1,453
Other current assets	72	(682)
Trade payables	40	(1,219)
Other payables	3,682	3,377
Unearned revenue	(1,495)	(2,482)
Other current liabilities	(578)	18
Cash generated from operations	36,052	48,178
Interest received	16,250	11,439
Interest paid	(13)	-
Income tax paid	(33,107)	(32,787)
Net cash generated from operating activities	19,182	26,830
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income	285,023	-
Purchase of financial assets at amortized cost	(156,739)	(278,400)
Proceeds from sale of financial assets at amortized cost	298,839	340,723
Disposal of associates	139,461	245
Payments for property, plant and equipment	(18,563)	(1,955)
Proceeds from disposal of property, plant and equipment	15,717	214
Increase in refundable deposits	(15)	(95)
Acquisition of intangible assets	(652)	-
Acquisition of investment properties	(13,264)	(7,992)
Increase in prepayments for equipment	(100,000)	-
Dividends received	-	7,634
Net cash generated from investing activities	449,807	60,374

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GLOBAL VIEW CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of bonds	\$ 494,750	\$ -
Proceeds from (refunds of) guarantee deposits received	(1,205)	100
Dividends paid	<u>(63,000)</u>	<u>(63,000)</u>
Net cash generated from (used in) financing activities	<u>430,545</u>	<u>(62,900)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>(10,922)</u>	<u>11,115</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	888,612	35,419
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>67,205</u>	<u>31,786</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 955,817</u>	<u>\$ 67,205</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, 2025 and 2024 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, 2025 and 2024, 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, 2025 and 2024, 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, 2025. 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, 2025 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, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Xin-Wei Tai and Pei-De Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China (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, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 916,898	48	\$ 47,927	3
Financial assets at amortized cost (Note 9)	100,000	5	219,585	15
Trade receivables, net	-	-	20	-
Trade receivables from related parties, net (Note 23)	778	-	-	-
Other receivables	250	-	64	-
Current tax assets	-	-	4,496	-
Inventories (Note 10)	896	-	961	-
Other current assets	297	-	245	-
Total current assets	1,019,119	53	273,298	18
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 8)	6,406	-	307,666	20
Investments accounted for using the equity method (Note 11)	707,436	37	867,310	57
Property, plant and equipment (Note 12)	67,798	4	68,097	4
Investment properties (Notes 14 and 24)	11,227	1	11,490	1
Deferred tax assets (Note 20)	873	-	-	-
Prepayments for equipment	100,000	5	-	-
Refundable deposits	205	-	105	-
Total non-current assets	893,945	47	1,254,668	82
TOTAL	\$ 1,913,064	100	\$ 1,527,966	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss (Note 7)	\$ 1,500	-	\$ -	-
Trade payables	191	-	1,892	-
Other payables (Note 15)	7,988	1	6,607	1
Current tax liabilities	548	-	3,399	-
Other current liabilities	240	-	234	-
Total current liabilities	10,467	1	12,132	1
NON-CURRENT LIABILITIES				
Bonds payable (Note 16)	331,072	17	-	-
Provisions	5,000	-	-	-
Deferred tax liabilities (Note 20)	14,599	1	18,317	1
Guarantee deposits received	147	-	147	-
Total non-current liabilities	350,818	18	18,464	1
Total liabilities	361,285	19	30,596	2
EQUITY (Note 18)				
Share capital				
Ordinary shares	630,000	33	630,000	41
Registered capital (pending change)	31,271	2	-	-
Total share capital	661,271	35	630,000	41
Capital surplus	148,429	8	13,373	1
Retained earnings				
Legal reserve	448,663	23	444,050	29
Special reserve	59,747	3	59,747	4
Unappropriated earnings	303,520	16	112,953	7
Total retained earnings	811,930	42	616,750	40
Other equity	(69,851)	(4)	237,247	16
Total equity	1,551,779	81	1,497,370	98
TOTAL	\$ 1,913,064	100	\$ 1,527,966	100

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Note 23)				
Sales revenue	\$ 2,590	51	\$ 2,578	75
Rental revenue	838	16	866	25
Other operating revenue	<u>1,651</u>	<u>33</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>5,079</u>	<u>100</u>	<u>3,444</u>	<u>100</u>
OPERATING COSTS (Notes 10 and 19)				
Cost of goods sold	1,738	35	2,035	59
Rental costs	<u>315</u>	<u>6</u>	<u>315</u>	<u>9</u>
Total operating costs	<u>2,053</u>	<u>41</u>	<u>2,350</u>	<u>68</u>
GROSS PROFIT	<u>3,026</u>	<u>59</u>	<u>1,094</u>	<u>32</u>
OPERATING EXPENSES (Note 19)				
Selling and marketing expenses	2,925	58	317	9
General and administrative expenses	41,399	815	22,124	643
Research and development expenses	<u>1,953</u>	<u>38</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>46,277</u>	<u>911</u>	<u>22,441</u>	<u>652</u>
LOSS FROM OPERATIONS	<u>(43,251)</u>	<u>(852)</u>	<u>(21,347)</u>	<u>(620)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income	10,770	212	6,650	193
Other income (Note 23)	254	5	140	4
Other gains and losses (Note 19)	16,400	323	10,221	297
Finance costs	(5,182)	(102)	-	-
Share of profit or loss of subsidiaries and associates	<u>53,889</u>	<u>1,061</u>	<u>60,849</u>	<u>1,767</u>
Total non-operating income and expenses	<u>76,131</u>	<u>1,499</u>	<u>77,860</u>	<u>2,261</u>
PROFIT BEFORE INCOME TAX	32,880	647	56,513	1,641
INCOME TAX EXPENSE (Note 20)	<u>12,450</u>	<u>245</u>	<u>10,387</u>	<u>302</u>
NET PROFIT FOR THE YEAR	<u>20,430</u>	<u>402</u>	<u>46,126</u>	<u>1,339</u>

(Continued)

GLOBAL VIEW CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE (LOSS) INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	\$ (66,230)	(1,304)	\$ (37,141)	(1,079)
Share of the other comprehensive loss of associates accounted for using the equity method	-	-	(1,150)	(33)
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(14,584)	(287)	37,477	1,088
Share of the other comprehensive income of associates accounted for using the equity method	<u>-</u>	<u>-</u>	<u>3,210</u>	<u>94</u>
Total other comprehensive (loss) income for the year, net of income tax	<u>(80,814)</u>	<u>(1,591)</u>	<u>2,396</u>	<u>70</u>
TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR	<u>\$ (60,384)</u>	<u>(1,189)</u>	<u>\$ 48,522</u>	<u>1,409</u>
EARNINGS PER SHARE (Note 21)				
Basic	<u>\$ 0.32</u>		<u>\$ 0.73</u>	
Diluted	<u>\$ 0.32</u>		<u>\$ 0.73</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, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

									Other Equity			
	Ordinary Shares				Retained Earnings				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
	Number of Shares (In Thousands)	Amount	Registered Capital Pending Change	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total				
BALANCE ON JANUARY 1, 2024	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 ON 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
Appropriation of 2024 earnings												
Legal reserve	-	-	-	-	4,613	-	(4,613)	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	(63,000)	(63,000)	-	-	-	(63,000)
Issuance of convertible corporate bonds recognized as part of the equity item	-	-	-	28,409	-	-	-	-	-	-	-	28,409
Convertible bonds converted to ordinary shares	-	-	31,271	106,647	-	-	-	-	-	-	-	137,918
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	-	241,960	241,960	-	(241,960)	(241,960)	-
Disposal of investments in equity instruments at fair value through other comprehensive income by associates	-	-	-	-	-	-	(4,210)	(4,210)	11,466	4,210	15,676	11,466
Net profit in 2025	-	-	-	-	-	-	20,430	20,430	-	-	-	20,430
Other comprehensive loss in 2025	-	-	-	-	-	-	-	-	(14,584)	(66,230)	(80,814)	(80,814)
Total comprehensive income (loss) in 2025	-	-	-	-	-	-	20,430	20,430	(14,584)	(66,230)	(80,814)	(60,384)
BALANCE ON DECEMBER 31, 2025	63,000	\$ 630,000	\$ 31,271	\$ 148,429	\$ 448,663	\$ 59,747	\$ 303,520	\$ 811,930	\$ (68,295)	\$ (1,556)	\$ (69,851)	\$ 1,551,779

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 32,880	\$ 56,513
Adjustments for:		
Depreciation expense	2,809	1,207
Net gain on financial assets or liabilities at fair value through profit or loss	(2,070)	-
Finance costs	5,182	-
Interest income	(10,770)	(6,650)
Share of profit of subsidiaries and associates	(53,889)	(60,849)
Gain on disposal of property, plant and equipment	(284)	-
Gain on disposal of associates	(26,408)	(45)
Net gain on foreign currency exchange	(67,442)	(14,751)
Recognition of provisions	5,000	-
Changes in operating assets and liabilities		
Trade receivables	20	180
Trade receivables from related parties	(778)	-
Other receivables	(186)	(64)
Inventories	65	130
Other current assets	(52)	(55)
Trade payables	(1,701)	1,892
Other payables	1,381	348
Other current liabilities	6	98
Cash used in operations	(116,237)	(22,046)
Interest received	10,770	6,650
Interest paid	(13)	-
Income tax paid	(14,346)	(15,152)
Net cash used in operating activities	(119,826)	(30,548)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income	285,023	-
Purchase of financial assets at amortized cost	(100,000)	(248,634)
Proceeds from sale of financial assets at amortized cost	213,294	216,700
Disposal of associates	139,461	245
Payments for property, plant and equipment	(17,677)	(160)
Proceeds from disposal of property, plant and equipment	15,714	-
Increase in refundable deposits	(100)	(100)
Increase in prepayments for equipment	(100,000)	-
Dividends received from subsidiaries and associates	47,599	154,963
Net cash generated from investing activities	483,314	123,014

(Continued)

GLOBAL VIEW CO., LTD.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of bonds	\$ 494,750	\$ -
Dividends paid	<u>(63,000)</u>	<u>(63,000)</u>
Net cash generated from (used in) financing activities	<u>431,750</u>	<u>(63,000)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>73,733</u>	<u>9,920</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	868,971	39,386
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>47,927</u>	<u>8,541</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 916,898</u>	<u>\$ 47,927</u>

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

(Concluded)

Annex 4

Report on the issuance of the first domestic unsecured convertible corporate bonds

Issue/type	The first unsecured conversion of corporate bonds in China
Approval date	June 16, 2025
Release date	June 30, 2025
Total issuance	New Taiwan Dollar (the same below) 500,000 thousand yuan
Par amount	100 thousand yuan each
issue price	Issued at 100% of the face value of the bond
term	3-year maturity date: June 30, 2028
corporate bond coupon rate	0%
Conversion price at time of issue	48.3 yuan
Latest conversion price	47.2 yuan
Repayment method	The principal will be repaid in one lump sum at maturity; unless the bond holder exercises the put right in accordance with Article 18 of the Issuance and Conversion Measures, or the Company exercises the redemption right in accordance with Article 17 of the Issuance and Conversion Measures, the bond's face value will be repaid in cash at maturity.
Trustee	Trust Department of Wing Fung Commercial Bank Co., Ltd.
repay principal and interest agency	Yuanta Securities Co., Ltd. Stock Agency Department
Reasons for solicitation	Purchase logistics warehousing center
Fund utilization plan Execution situation	Since the purchase and sale contract of the logistics warehousing center has not yet been completed, the relevant raised funds have not been used as of the fourth quarter of 2025.
Converted common stock amount	As of March 31, 2026, a total of 1,522 conversions have been accepted, converting into 3,224,538 ordinary shares, with a conversion amount of NT\$152,200,000; the unconverted balance is NT\$347,800,000.

Annex 5

Report on the execution status of repurchasing treasury shares March 11, 2026

Buy back installments	11th time
Purpose of buyback	Transfer shares to employees
buyback period	2025/12/05 to 2026/02/04
buy back range price	46.00 yuan ~ 87.00 yuan
Type and number of shares bought back	Common shares 3,150,000 shares
Amount of shares bought back	164,912,339 yuan
Capital adequacy ratio before buying back company shares (Note 2)	Not applicable
Capital adequacy ratio after buying back company shares (Note 2)	Not applicable
Number of shares canceled and transferred	0 shares
Cumulative number of shares held in the company	3,150,000 shares
The cumulative number of shares held by the company accounts for Ratio of total issued shares (%)	5.00%
Share buy-back transfer and execution progress	Completion of execution upon expiration of the period
Situations in which the transfer is not completed within three years of purchase, resulting in the Association taking restrictive measures	None

Note: The original purpose of repurchasing shares in this period was "to safeguard the company's credit and shareholders' rights." However, following the resolution of the board of directors on March 11, 2015, the purpose of the repurchase was changed to "transfer shares to employees."

Annex 6

GLOBAL VIEW CO., LTD.

Earnings distribution statement

Year 2025

Unit: New Taiwan Dollar

Project	Amount
Undistributed earnings at the beginning of the period	45,339,995
Add: Net profit after tax in 2025	20,429,919
Add: Net benefit from disposal of equity instruments measured at fair value through other comprehensive profit or loss	237,750,011
Net profit after tax for the period plus items other than net profit for the period	258,179,930
Less: 10% set aside for statutory surplus reserve (Note 1)	(25,817,993)
Less: Provision for special surplus reserve	(11,428,737)
Add: Reversal of statutory surplus reserve	1,324,742
Distributable surplus for the year	222,257,942
Distributable earnings	267,597,937
Assign projects	
Cash dividend (0.4 yuan per share) (Note 2)	(25,223,884)
Stock dividend (3.1 yuan per share) (Note 2)	(195,485,100)
Distribution amount	(220,708,984)
Ending undistributed earnings	46,888,953

Note 1: According to the Ministry of Economic Affairs' letter No. 10802432410 dated January 9, 2020, the net profit after tax for the current period is added to the net profit after tax for the current period.
The amount of the project included in the undistributed surplus of the current year shall be used as the basis for the provision of statutory surplus reserve.

Note 2: The year to which this surplus distribution belongs is 2025.

Chairman: CHOU, FA

General Manager: HUANG, TING-YANG

Chief Financial Officer: YU, YUEH-LUNG

遠見科技股份有限公司

115年度辦理私募現金增資發行普通股

必要性與合理性之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 115 年度現金增資私募普通股案(以下簡稱本私募案)，該公司擬於 115 年 3 月 11 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12,000仟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 115 年 6 月 8 日股東常會決議通過之日起一年內分一次至三次辦理。

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66,127,082股，加計本次擬私募股數上限12,000,000股(以全數發行計算)，預計股數增加至78,127,082股，故本次私募總股數占私募後股本比例約為15.36%，考量應募人參與本次私募後將持有一定比例之股權，且公司於過去一年度內董事會成員已因股東結構變動而有所更動，致經營權發生重大變動，爰遠見科技委任本證券承銷商就本次私募案之必要性與合理性出具評估意見。

本意見書之內容僅作為遠見科技 115 年 3 月 11 日董事會辦理私募有價證券之補充依據及 115 年 6 月 8 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，故本次私募資金之應募人將以符合「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；另該公司擬於 115 年 3 月 11 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。截至本評估意見書出具日止，該公司實收資本額為661,270,820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、引進策略投資人、或國內外熟悉智慧倉儲物流之管理、建置、或營運發展之機構及產業基金，以提升公司營運、研究發展及強化公司競爭力，對股東權益應具有正面效益，故應有其必要性。

2. 合理性之評估

經查閱該公司擬於 115 年 3 月 11 日召開董事會之相關議程，該公司擬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 115 年 3 月 11 日董事會最近一年度內(114 年 1 月 1 日起，截至 114 年 12 月 31 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 115 年 6 月 8 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數為66,127,082股，115年3月11日經董事會決議在12,000,000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78,127,082股之15.36%，考量應募人參與本次私募後將持有一定比例之股權，且公司於過去一年度內董事會成員已因股東結構變動而有所更動，致經營權發生重大變動，爰遠見科技委任本證券承銷商就本次私募案之必要性及合理性出具評估意見。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12,000仟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擴大營運規模及充實營運資金之用，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

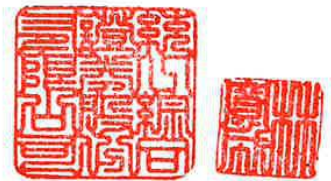
綜上評估，該公司本次私募案之資金將用以擴大營運規模、充實營運資金，除可強化公司提升資金運用調度之彈性以外，並可滿足其資金需求，有助於公司健全營運發展及兼顧股東權益，經考量公司目前之經營狀況及募集資金之可行性等因素，該公司本次私募方式辦理現金增資發行新股計畫，實有其必要性及合理性；另經本證券承銷商檢視該公司董事會議程相關議案資料，其發行計畫內容及程序尚無重大違反規定或顯不合理情事，且私募預計產生之效益、應募人之選擇及對公司業務、財務及股東權益影響等各項因素綜合考量下，該公司本次辦理私募增資發行普通股應有其必要性及合理性。

三、其他聲明

- (一)本意見書之內容僅作為遠見科技 115 年 6 月 8 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 115 年 3 月 11 日董事會議程相關議案，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 五 年 三 月 十 一 日

(本用印頁僅限遠見科技股份有限公司 115 年度辦理私募普通股之證券承銷商評估意見書使用)

Annex 8

GLOBAL VIEW CO., LTD.

Comparison table of revisions to some articles of the company's articles of association

Articles	Amending provisions	Current provisions	Description
Article 5	The total capital of the company is set at NT\$255 million, divided into 250,000 shares at NT\$100 per share. Authorize the board of directors to issue it in installments. Among them, 100 million yuan, divided into 10 million shares, with NT\$100 per share, is reserved for the execution of employee stock option certificates. <u>The subscription price of employee stock option certificates issued by the company can be lower than the closing price of the company's common shares on the date of issuance. However, the aforementioned issuance of employee stock option certificates must be attended by shareholders representing more than half of the total number of issued shares, and more than two-thirds of the voting rights of the shareholders present must agree to it. If the company intends to transfer the shares it has repurchased to its employees at a price lower than the average price of the shares actually repurchased, the transfer must be made in accordance with relevant regulations and only after passing a resolution at the latest shareholders' meeting.</u> <u>The treasury shares purchased by the company in accordance with the Company Law may be transferred to employees of the controlling or subordinate company who meet the conditions set by the board of directors or its authorized persons.</u> <u>The company's employee stock option certificates may be issued to employees of controlling or affiliated companies who meet the conditions set by the board of directors or its authorized persons.</u> <u>When the company issues new shares, employees who acquire shares may include employees of controlling or affiliated companies who meet the conditions set by the board of directors or its authorized persons.</u> <u>The companies to whom the company issues new shares with restricted employee rights may include employees of controlling or subordinate companies who meet the conditions set by the board of directors or its authorized persons.</u> (Omitted below)	The total capital of the company is set at NT\$255 million, divided into 250,000 shares at NT\$100 per share. Authorize the board of directors to issue it in installments. Among them, 100 million yuan, divided into 10 million shares, with NT\$100 per share, is reserved for the execution of employee stock option certificates. For treasury shares purchased by the company in accordance with the Company Law, the target persons for transfer, the target persons to whom employee stock option certificates are issued, the employees to whom new shares are purchased and issued, and the persons to whom new shares with restricted employee rights are issued may include controlling or subordinate company employees who meet certain conditions, and the certain conditions are authorized to be formulated by the board of directors. (Omitted below)	(1) In order to cooperate with the development of the group and strengthen the employee reward and reward mechanism, it is planned to amend the relevant provisions of the company's articles of association. (2) The key points of this revision are as follows: 1. It is specified that the subscription price of employee stock option certificates must be lower than the market price and must be approved by a special resolution of the shareholders' meeting. 2. Standardize that when the company transfers repurchased shares to employees at a price lower than the average repurchase price, it must be resolved by the latest shareholders' meeting.

Article 13	The company has five to nine directors. The election of directors adopts a candidate nomination system. Shareholders should elect directors from the list of director candidates. The term of directors is three years, and they can be re-elected. If the term expires and there is no time for re-election, unless otherwise provided by the company law, their executive duties may be extended until the director is re-elected. After the company publicly issues shares, the total shareholding ratio of all directors shall be in accordance with the regulations of the securities regulatory authority. (Omitted below)	The company has five to seven directors. The election of directors adopts a candidate nomination system. Shareholders should elect directors from the list of director candidates. The term of directors is three years, and they can be re-elected. If the term expires and there is no time for re-election, unless otherwise provided by the company law, his/her duties may be extended until the director is re-elected. After the company publicly issues shares, the total shareholding ratio of all directors shall be in accordance with the regulations of the securities regulatory authority. (Omitted below)	In line with the needs of corporate governance and future operational development, the flexibility of director seats will be moderately increased, and the upper limit of the number of directors will be revised from seven to nine.
Article 24	These Articles were established on April 9, 1986. (Omitted) The 32nd amendment was made on February 24, 2025. The 33rd amendment was made on June 11, 2025. The 34th amendment was made on June 8, 2026.	These Articles were established on April 9, 1986. (Omitted) The 32nd amendment was made on February 24, 2025. The 33rd amendment was made on June 11, 2025.	Shareholders' meeting approves charter amendment date

GLOBAL VIEW CO., LTD.

Comparison Table of Revisions to Certain Provisions of the Rules of Procedure for Shareholders' Meetings

Amending provisions	Current provisions	Description
Article 3 (The first to third items are omitted) The company shall, 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, prepare the shareholders' meeting notice, proxy paper, the causes and explanatory materials of various proposals such as the recognition case, discussion plan, election or removal of directors and supervisors, the shareholders' meeting procedure manual and meeting supplementary information, etc., into electronic files and send them to the public information observation station. The company should prepare the proceedings manual and supplementary information for the current shareholders' meeting fifteen days before the shareholders' meeting, for shareholders to request at any time, and display them on the company and the professional stock agency appointed by the company. (Omitted below)	Article 3 (The first to third items are omitted) The company shall, 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, prepare the shareholders' meeting notice, power of attorney paper, the cause and explanation of various proposals such as recognition proposals, discussion proposals, election or removal of directors, supervisors, etc. into electronic files and send them to the Public Information Observation Station. And 21 days before the regular shareholders meeting or 15 days before the extraordinary shareholders meeting, the shareholders' meeting manual and meeting supplementary materials shall be prepared and sent to the public information observatory as electronic files. However, if the company's paid-in capital reaches more than NT\$10 billion at the end of the most recent fiscal year or the shareholders' book of the most recent regular meeting held in the most recent fiscal year will record a total shareholding ratio of foreign capital and mainland capital exceeding 30%, the transmission of the pre-open electronic files shall be completed 30 days before the regular shareholders' meeting. Fifteen days before the shareholders' meeting, the proceedings manual and meeting supplementary information for the current shareholders' meeting shall be prepared for shareholders to request at any time and displayed at the company and the professional stock agency appointed by the company.	In line with the "Measures on Matters to Be Recorded and Complied in the Procedural Manual of Shareholders' Meetings of Publicly Offering Companies", Article 6, Paragraph 4, is amended to expand the scope of application of the relevant information such as the Proceeding Manual and other information that should be disclosed thirty days before the shareholders' regular meeting to all listed OTC companies.

Amending provisions	Current provisions	Description
	(Omitted below)	
Article 15 (The first to second items are omitted) The scrutineers and counting personnel for voting on proposals shall be designated by the chairman, but the scrutineers shall have the status of shareholders (except independent scrutineers). <u>If there is a motion to elect directors at the shareholders' meeting and the number of candidates exceeds the number of candidates for election, there is a motion to dismiss directors, or there are motions stipulated in Articles 185 and 316 of the Company Law, Articles 18, 27, 29, and 35 of the Mergers and Acquisitions Law, Article 24, Paragraph 2, Paragraph 1, and Article 26, Paragraph 2, Paragraph 1, of the Financial Holding Company Law, it is appropriate for the chairman to designate a lawyer, accountant or notary as an independent scrutineer.</u> <u>The person designated by the chairman in accordance with the preceding paragraph shall not be responsible for matters related to the voting procedure, nor shall he be a director, manager or employee of the company or related enterprises.</u> <u>The scrutineers should supervise the voting and counting process and sign the election result statistics form.</u> <u>If an independent scrutineer is appointed by the chairman, the name and professional title of the scrutineer shall be stated in the minutes of the shareholders' meeting.</u> <u>(Items will be moved in order below)</u>	Article 15 (The first to second items are omitted) The supervisors and counting personnel for voting on proposals shall be designated by the chairman, but the supervisors shall have the status of shareholders. (omitted below)	1. If there is a motion to elect directors at the shareholders' meeting and the number of candidates exceeds the number of candidates for election, there is a motion to dismiss directors, or there are motions stipulated in Articles 185 and 316 of the Company Law, Articles 18, 27, 29, and 35 of the Mergers and Acquisitions Law, Article 24, Paragraph 2, Paragraph 1, and Article 26, Paragraph 2, Paragraph 1, of the Financial Holding Company Law, it is advisable for the chairman to designate a lawyer, accountant or notary as the scrutineer. 2. With reference to the Malaysian Listing Rules, a new provision in Article 9 is added. The scrutineers selected by the Chairman in accordance with Article 8 shall not only be professional but also independent to avoid disputes. In terms of independence judgment, the scrutineers shall not participate in matters related to the voting procedures of the shareholders' meeting, nor shall they be directors, managers or employees of the company or related enterprises. 3. It is clarified that the responsibilities of general scrutineers and independent scrutineers are to supervise the voting and counting process at the shareholders' meeting venue and sign the election result statistics form to show their responsibility. Item 10 is added. 4. With reference to the

Amending provisions	Current provisions	Description
		listing rules of Singapore and Hong Kong, the name of the scrutineer should be stated in the minutes of the shareholders' meeting to enhance transparency. Therefore, item 11 is added, requiring that the name and title of the independent scrutineer in item 8 should be stated in the minutes.
Article 25 These rules shall come into effect after being approved by the shareholders' meeting, and the same shall apply when amended. (Omitted below) The seventh revision on June 9, 2023 <u>The eighth revision on June 8, 2026</u>	Article 25 These rules shall come into effect after being approved by the shareholders' meeting, and the same shall apply when amended. (Omitted below) The seventh revision on June 9, 2023	

Appendix 1

GLOBAL VIEW CO., LTD. Articles of Association

Chapter 1 General Principles

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

Article 2: The company's business operations are as follows:

1. CB01020 Business Machinery Manufacturing Industry
2. CB01990 Other machinery manufacturing industry
3. CC01030 Electrical and audio-visual electronic product manufacturing industry
4. CC01040 Lighting Equipment Manufacturing Industry
5. CC01060 Wired communication machinery and equipment manufacturing industry
6. CC01070 Wireless communication machinery and equipment manufacturing industry
7. CC01080 Electronic components manufacturing industry
8. CC01090 Battery Manufacturing Industry
9. CC01100 Telecommunications Control Radio Frequency Equipment Manufacturing industry
10. CC01110 Computer and peripheral equipment manufacturing industry
11. CC01120 Data storage media manufacturing and reproduction industry
12. CC01990 Other electrical and electronic machinery equipment manufacturing industry
13. CE01010 General instrument manufacturing industry
14. CE01030 Optical instrument manufacturing
15. CE01040 Watch and clock manufacturing industry
16. CH01040 Toy Manufacturing Industry
17. E603040 Fire safety equipment installation engineering industry
18. E603050 Automatic control equipment engineering industry
19. E605010 Computer equipment installation industry
20. E701010 Telecommunications Engineering Industry
21. E701030 Telecommunications controlled radio frequency equipment installation engineering industry
22. F108031 Medical equipment wholesale industry
23. F113020 Electrical appliance wholesale industry
24. F113050 Wholesale of computers and office machinery and equipment
25. F113060 Wholesale of measuring instruments

26. F113070 Telecom equipment wholesale industry
27. F113110 battery wholesale industry
28. F118010 Information software wholesale industry
29. F119010 Electronic materials wholesale industry
30. F208031 Medical equipment retail industry
31. F213030 Retail trade of computers and office machinery and equipment
32. F213060 Telecommunications equipment retail industry
33. F213110 battery retail industry
34. F218010 Information software retail industry
35. F219010 Electronic materials retail industry
36. F401010 International trade industry
37. G801010 Warehousing industry
38. H703090 Real estate trading industry
39. H703100 Real estate leasing industry
40. I301010 Information software service industry
41. I301020 Data processing services industry
42. I301030 Electronic information supply service industry
43. I501010 Product Design Industry
44. JE01010 Leasing industry
45. J305010 Audio publishing industry
46. JA02010 Electrical and electronic product repair industry
47. JA02990 Other repair industry
48. H701010 Residential and building development, rental and sale industry
49. H701020 Industrial plant development, rental and sale industry
50. In addition to the permitted business, ZZ99999 may operate businesses that

are not prohibited or restricted by laws.

Article 3: The company has its head office in New Taipei City. If necessary, it may establish branches at home and abroad upon resolution of the board of directors.

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

Chapter 2 Shares

Article 5: The total capital of the company is set at NT\$250 million, divided into 250,000 shares, with a price of NT\$100 per share. Authorize the board of directors to issue it in installments. Among them, 100 million yuan, divided into 10 million shares, with NT\$100 per share, is reserved for the execution of employee stock option certificates.

For treasury shares purchased by the company in accordance with the Company Law, the target persons for transfer, the target persons to whom employee stock option certificates are issued, the employees to whom new shares are purchased and issued, and the persons to whom new shares with restricted employee rights are issued may include controlling or subordinate company employees who meet certain conditions, and the certain conditions are authorized to be formulated by

the board of directors.

Article 6: The company's stock affairs handling operations are all handled in accordance with the "Stock Affairs Handling Guidelines for Companies with Public Issuance of Stocks". If the relevant laws change, the changed laws will be implemented at any time.

Article 7: The shares issued by the company are not required to print stock certificates, but registration must be made with the centralized securities custody institution.

Article 8: The name change and transfer of stocks shall be stopped within 60 days before the regular meeting of shareholders, within 30 days before the extraordinary meeting of shareholders, or within the five days before the base day when the company decides to distribute dividends, bonuses or other benefits.

Chapter 3 Shareholders' Meeting

Article 9: There are two types of shareholders' meetings: regular meetings and extraordinary meetings. Regular meetings are held at least once a year and are convened by the board of directors in accordance with the law within six months after the end of each fiscal year. Extraordinary meetings shall be convened in accordance with the law when necessary. The proceedings of the shareholders' meeting shall be conducted in accordance with the Company's "Rules of Procedure for Shareholders' Meetings". When convening a shareholders' meeting, all shareholders should be notified thirty days in advance of regular meetings and fifteen days in advance of extraordinary meetings.

Article 9-1: When the company's shareholders' meeting is held, it may be held via video conference or other methods announced by the central competent authority.

Article 10: If a shareholder is unable to attend the shareholders' meeting for any reason, he or she must issue a power of attorney issued by the company stating the scope of authorization and appoint a proxy to attend. In addition to the provisions of Article 177 of the Company Law, the procedures for shareholder attendance by proxy shall also be governed by the "Rules for the Use of Proxy Letters for Publicly Offered Companies to Attend Shareholders' Meetings" promulgated by the competent authority.

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

Article 12: Unless otherwise provided by relevant laws and regulations, resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares, and shall be adopted 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 of the board as chairman. In the absence of the chairman, the chairman shall designate a director to act as his/her agent. If no such appointment is made, the directors shall select a person to act as his/her agent. If convened by a person other than the board of directors with

convening authority, the chairman shall be the person with the convening authority. If there are two or more convening authority, one person shall be elected from each other.

Article 12-2: The resolutions of the shareholders' meeting shall be recorded in minutes, 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 proceedings mentioned in the preceding paragraph may be done electronically.

The minutes of proceedings referred to in the first paragraph may be distributed by announcement.

Chapter 4 Directors

Article 13: The company shall have five to seven directors. The election of directors shall adopt a candidate nomination system. Shareholders shall elect directors from the list of director candidates. Directors shall be elected for a term of three years and may be re-elected. If the term of office expires without re-election, unless otherwise provided by the Company Law, his/her duties may be extended until the director is re-elected. After the company publicly issues shares, the total shareholding ratio of all directors shall be in accordance with the regulations of the securities regulatory authority.

Among the above-mentioned director quotas, the number of independent directors shall not be less than three, and shall not be less than one-third of the director seats. The professional qualifications, shareholdings, part-time restrictions, nomination and election methods and other matters to be followed by independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authorities.

The company's board of directors may set up other functional committees based on the needs of business operations.

Article 13-1: When the vacancy reaches one-third of the number of directors, the board of directors shall convene an extraordinary meeting of shareholders within sixty days to elect a by-election.

Article 13-2: There should be more than half of the directors of the company, and they are not allowed to have any of the following relationships.

1. Spouse.

2. Relatives within the second degree of affinity.

Article 13-3: The company, upon resolution of the board of directors, purchases liability insurance for directors to reduce and disperse the risk of significant damage to the company and shareholders due to illegal acts committed by directors during their term of office.

The amount of insurance and insurance matters are authorized to be determined by the board of directors.

Article 13-4: The company has established an audit committee in accordance with Article 14-4 of the Securities and Exchange Act, which is composed of all independent

directors. The exercise of its powers and related matters shall be handled in accordance with relevant laws and regulations.

Article 14: The board of directors is organized by the directors. More than two-thirds of the directors are present and more than half of the directors present agree to elect a chairman from each other. The chairman represents the company to the outside world.

Article 15: Unless otherwise provided by the Company Law, the board of directors shall be convened by the chairman of the board. All directors must be notified seven days in advance of the convening of the board of directors. The company may convene the board of directors at any time if it encounters urgent matters. The company's board of directors can be convened in writing, by email (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 representation shall be handled in accordance with the provisions of Article 208 of the Company Law. If a director is unable to attend for any reason, he may entrust another director to attend on his behalf, but the director can only be entrusted by one person.

Article 15-1: Resolutions of the board of directors, unless otherwise provided by the Company Law, must be attended by more than half of the directors and must be approved by more than half of the directors present.

Article 16: When directors of the company perform their duties, the company may pay remuneration regardless of the company's operating profits or losses. The remuneration is authorized by the board of directors to be determined based on the degree of participation in the company's operations and the value of their contribution, and with reference to domestic and foreign industry standards. If the company has a surplus, remuneration will be distributed in accordance with the provisions of Article 19 of the Articles of Association.

Chapter 5 Manager

Article 17: The company shall have several 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 managers to reduce and disperse the risk of significant damage to the company and shareholders due to illegal acts committed by managers during their term of office.

The amount of insurance and insurance matters are authorized to be determined by the board of directors.

Chapter 6 Accounting

Article 18: The company shall, at the end of each fiscal year, prepare various forms including (1) business report, (2) financial statements, (3) proposals for profit distribution or loss appropriation, etc., and submit them to the shareholders' regular meeting for approval.

Article 19: If the company makes a profit during the year, it shall allocate no less than 1% as employee remuneration, which shall be distributed in the form of stocks or cash as decided by the board of directors. The distribution targets include employees of subsidiary companies who meet certain conditions. No less than 10% of the employee remuneration amount shall be allocated to remuneration for grassroots employees. The company can set the profit amount above, and the board of directors shall decide to allocate no more than 5% as directors' remuneration. Directors' remuneration can only be paid in cash. Proposals for the distribution of employee remuneration and directors' remuneration should be submitted to the shareholders' meeting report.

However, if the company still has accumulated losses, it should reserve the compensation amount in advance and then allocate employee remuneration and director remuneration in accordance with the proportion mentioned above.

Article 19-1: If the company has a surplus in its annual final accounts, in addition to paying taxes in accordance with the law, it should first make up for the losses and then allocate 10% to the statutory surplus reserve. However, when the statutory reserve has reached the paid-in capital, it is not required to continue to allocate, and a special surplus reserve may be set aside or reversed in accordance with the provisions of the law or based on business needs. If there is a balance, together with the accumulated undistributed surplus, the board of directors will draft a surplus distribution plan and submit it to the shareholders' meeting to resolve the distribution of dividends to shareholders.

The company's dividend distribution policy depends on the company's current and future investment environment, funding needs, domestic and foreign competition, capital budget and other factors, taking into account the interests of shareholders and the company's long-term financial plan. The amount of surplus to be distributed for the current year shall not be less than 30% of the accumulated distributable earnings as shareholder dividends. Shareholder dividends may be paid in cash or stocks, of which cash dividends shall not be less than 10% of the total dividends.

Chapter 7 Supplementary Provisions

Article 20: The company may provide external guarantees.

Article 21: When the company transfers investment to become a limited liability shareholder of another company, the total investment cannot exceed 40% of the company's paid-in share capital.

Article 22: The company's organizational regulations and service rules shall be separately formulated.

Article 23: Matters not stipulated in these Articles of Association shall be handled in accordance with the provisions of the Company Law and other relevant laws.

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

The 1st amendment was made on September 1, 1986.

The 2nd amendment was made on December 16, 1987.
The 3rd amendment was made on September 16, 1989.
The 4th amendment was made on November 2, 1989.
The 5th amendment was made on September 20, 1990.
The 6th amendment was made on July 25, 1992.
The 7th amendment was made on December 20, 1994.
The 8th amendment was made on January 7, 1997.
The 9th amendment was made on July 30, 1997.
The 10th amendment was made on November 18, 1997.
The 11th amendment was made on April 23, 1999.
The 12th amendment was made on December 4, 1999.
The 13th amendment was made on April 27, 2000.
The 14th amendment was made on June 14, 2001.
The 15th amendment was made on May 21, 2002.
The 16th amendment was made on May 27, 2003.
The 17th amendment was made on June 15, 2004.
The 18th amendment was made on June 10, 2005.
The 19th amendment was made on June 12, 2006.
The 20th amendment was made on June 13, 2007.
The 21st amendment was made on June 13, 2008.
The 22nd amendment was made on June 10, 2009.
The 23rd amendment was made on June 9, 2010.
The 24th amendment was made on June 9, 2011.
The 25th amendment was made on June 18, 2012.
The 26th amendment was made on June 17, 2014.
The 27th amendment was made on June 9, 2015.
The 28th amendment was made on June 7, 2016.
The 29th amendment was made on June 7, 2017.
The 30th amendment was made on June 9, 2020.
The 31st amendment was made on June 9, 2023.
The 32nd amendment was made on February 24, 2025.
The 33rd amendment was made on June 11, 2025.

GLOBAL VIEW CO., LTD.

Chairman: CHOU, FA

Appendix 2

GLOBAL VIEW CO., LTD.

Rules of Procedure for Shareholders' Meetings

Article 1: The rules of procedure of the Company's shareholders' meeting shall be governed by these rules, unless otherwise provided by laws or articles of association.

Article 2: The company shall specify in the meeting notice the time and place of registration of shareholders, solicitors, and entrusted agents (hereinafter referred to as shareholders), as well as other matters that should be noted.

The time for accepting shareholder reports in the preceding paragraph shall be at least 30 minutes before the start of the meeting; the registration area shall be clearly marked, and adequate and qualified personnel shall be dispatched to handle the registration; the shareholders' meeting video conference shall accept registration on the shareholders' meeting video conference platform 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders should attend the shareholders' meeting with their attendance certificate, attendance sign-in card or other attendance certificates. The company shall not arbitrarily add any additional requirements to the supporting documents for shareholders' attendance; solicitors who are soliciting power of attorney should bring their identification documents for verification.

The company should set up a signature book for shareholders to sign in, or have shareholders present to sign in on their behalf by handing in a sign-in card.

The company shall deliver the proceedings manual, annual report, attendance certificate, speech slips, voting tickets and other meeting materials to the shareholders attending the shareholders' meeting. If there is an election for directors, additional electoral votes shall be attached.

When the government or legal entity is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one person.

When a legal person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend.

If the shareholders' meeting is held via video conference, shareholders who wish

to attend via video conference should register with the company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the company should upload the procedure manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least thirty minutes before the meeting starts, and continue to disclose them until the end of the meeting.

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

1. Methods for shareholders to participate in video conferences and exercise their rights.
2. The method for handling obstacles to the video conferencing platform or video participation due to natural disasters, accidents or other force majeure events, including at least the following matters:
 - (1) The time when the meeting must be postponed or continued due to the occurrence of previously opened obstacles that cannot be ruled out, and the date when the meeting must be postponed or continued.
 - (2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference are not allowed to participate in the postponed or continued meeting.
 - (3) A video-assisted shareholders' meeting is convened. If the video conference cannot be continued and the total number of shares present reaches the legal quota for the shareholders' meeting after deducting the number of shares attending the shareholders' meeting via video conferencing, the shareholders' meeting shall continue. Shareholders participating via video conferencing shall count their attendance numbers into the total number of shares attended. All resolutions of the shareholders' meeting will be deemed to have abstained.
 - (4) How to handle situations where the results of all motions have been announced but no provisional motions have been made.
3. Convene a video conference of shareholders and specify the appropriate alternative measures for shareholders who would have difficulty participating via video conference.

Article 3: Unless otherwise provided by law, the company's shareholders' meeting shall be convened by the board of directors.

Changes in the method of convening the company's shareholders' meeting shall be subject to resolution by the board of directors, and shall be made no later than before the notice of the shareholders' meeting is sent.

The company shall, 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, prepare the shareholders' meeting notice, power of attorney paper, the cause of action and explanatory materials of various proposals such as recognition proposals, discussion proposals, election or removal of directors, etc. into electronic files and send them to the public information observatory. And 21 days before the regular shareholders meeting or 15 days before the extraordinary shareholders meeting, the shareholders' meeting manual and meeting supplementary materials shall be prepared and sent to the public information observatory as electronic files.

However, if the company's paid-in capital reaches more than NT\$10 billion at the end of the most recent fiscal year or the shareholders' book of the most recent regular meeting held in the most recent fiscal year will record a total shareholding ratio of foreign capital and mainland capital exceeding 30%, the transmission of the pre-open electronic files shall be completed 30 days before the regular shareholders' meeting. Fifteen days before the shareholders' meeting, the proceedings manual and meeting supplementary information for the current shareholders' meeting shall be prepared for shareholders to request at any time and displayed at the company and the professional stock agency appointed by the company.

The company shall provide shareholders with the procedure manual and meeting supplementary information mentioned in the preceding paragraph in the following manner on the day of the shareholders' meeting:

1. When a physical shareholders' meeting is held, the certificates shall be distributed at the shareholders' meeting site.
2. When convening a video-assisted shareholders' meeting, it should be distributed on-site at the shareholders' meeting and transmitted to the video conference platform as an electronic file.
3. When convening a video conference of shareholders, electronic files should be sent to the video conferencing platform.

Notices and announcements shall specify the reasons for the convening; notifications may be made electronically with the consent of the counterparty.

The election or removal of directors, change of articles of association, capital reduction, application for cessation of public issuance, non-competition of directors, transfer of surplus to capital increase, transfer of reserves to capital increase, company dissolution, merger, division, or matters specified in Article 185, Paragraph 1 of the Company Law, Article 26-1, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Guidelines for the Issuer's Raising and Issuance of Securities, shall be listed and explained in the main content of the convening reasons, and shall not be proposed as a temporary motion.

The reason for the convening of the shareholders' meeting has stated the comprehensive re-election of directors and the date of taking office. After the re-election of the shareholders' meeting is completed, the date of taking office 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 resolution to the company's shareholders' general meeting. Only one proposal is allowed. Any proposal that contains more than one proposal will not be included in the proposal. In addition, if the proposal proposed by the shareholder falls under any of the conditions specified in Article 172-1, Paragraph 4 of the Company Law, the board of directors may not list it as a proposal. Shareholders may put forward proposals to urge the company to enhance public interests or fulfill social responsibilities. The procedure shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Law. Any proposal with more than one proposal shall not be included in the motion.

The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance methods, acceptance locations and acceptance periods before the stock transfer closure date before the regular shareholders' meeting; the acceptance period shall not be less than ten days.

Proposals proposed by shareholders should be limited to 300 words. If the proposal exceeds 300 words, the proposal will not be included in the motion. Proposing shareholders should attend regular shareholders' meetings in person or by proxy and participate in the discussion of the motion.

The company shall notify the proposing shareholders of the handling results before the date of the shareholders' meeting notice, and list the proposals that

comply with the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors should explain the reasons for not being included in the shareholders' meeting.

Article 4: Attendance at shareholders' meetings shall be calculated based on shares. The number of shares in attendance is calculated based on the signature book or signed-in card and the number of shares registered on the video conferencing platform, plus the number of shares for which voting rights have been exercised in writing or electronically.

When the meeting time has expired, the chairman shall immediately announce the meeting and at the same time announce the number of non-voting rights and the number of shares present.

However, if shareholders representing more than half of the total number of issued shares are not present, the chairman may announce the postponement of the meeting. The number of postponements is limited to two times, and the total postponement time shall not exceed one hour. If the two postponements still do not result in the attendance of shareholders representing more than one-third of the total issued shares, the chairman shall announce the adjournment of the meeting; if the shareholders' meeting is held by video conference, the company shall also announce the adjournment of the meeting on the shareholders' meeting video conference platform.

If the amount in the preceding paragraph is still insufficient after being postponed for two times and shareholders representing more than one-third of the total number of issued shares are present, a false resolution may be made in accordance with the provisions of Paragraph 1 of Article 175 of the Company Law, and the false resolution shall be notified to each shareholder to convene another shareholders' meeting within one month; if the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference must re-register with the company in accordance with Article 2.

Before the end of the current 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 false resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Company Law. .

Article 5: The company's shareholders' meeting shall be held at the company's location or at a place that is convenient for shareholders to attend and suitable for holding

shareholders' meetings. The meeting shall not start earlier than 9 a.m. or later than 3 p.m. The venue and time of the meeting shall fully consider the opinions of independent directors.

When the Company convenes a video conference of shareholders, it is not subject to the restrictions on the venue mentioned in the preceding paragraph.

Article 6: If a shareholders' meeting is convened by the board of directors, the chairman shall be the chairman. If the chairman takes leave or is unable to exercise his powers for any reason, the vice chairman shall act on his behalf. If there is no vice chairman or if the vice chairman also takes leave or is unable to exercise his powers for any reason, the chairman shall designate a managing director to act as his deputy. If there is no managing director, a director shall be appointed to act as his deputy. If the chairman of the board of directors fails to appoint an agent, the managing director or directors shall recommend a person to act as his deputy.

The chairman of the preceding paragraph shall be appointed by a managing director or director who has served for more than six months and who is familiar with the company's financial and business conditions. The same applies if the chairman is the representative of a legal person director.

The shareholders' meeting convened by the board of directors should be presided over by the chairman of the board of directors in person, and should be attended by more than half of the directors and at least one representative from various functional committee members, and the attendance should 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. If there are two or more conveners, one person shall be elected from each other to serve.

The company may designate 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, stating the scope of authorization, and appoint an agent to attend the shareholders' meeting.

A shareholder can issue a power of attorney, and the power of attorney is limited to one person. It should be delivered to the company five days before the shareholders' meeting. If there are duplicate power of attorneys, the one

delivered first shall prevail. However, this does not apply to those who declare to revoke the previous entrustment.

After the letter of proxy is delivered to the Company, shareholders who wish to attend the shareholders' meeting in person or exercise their voting rights in writing or electronically must provide the Company with a written notice of revocation of the proxy two days before the shareholders' meeting. If the power of attorney is revoked within the time limit, the voting rights exercised by the proxy present shall prevail.

After the power of attorney is delivered to the company, shareholders who wish to attend the shareholders' meeting via video conference should provide the company with a written notice of revocation of the power of attorney two days before the shareholders' meeting. If the power of attorney is revoked within the time limit, the voting rights exercised by the proxy present shall prevail.

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

If the shareholders' meeting is convened by someone other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

Before the agenda scheduled in the first two items (including temporary motions) has been concluded, the chairman shall not declare the meeting to adjourn without passing a resolution. If the chairman violates the rules of procedure and declares the meeting to be adjourned, other members of the board of directors shall promptly assist the shareholders present in accordance with legal procedures, and elect a person to serve as chairman with the consent of more than half of the voting rights of the shareholders present, and continue the meeting.

The chairman shall give full explanations and opportunities for discussion on proposals and amendments or temporary motions proposed by shareholders. When he believes that the resolution has reached a point where it can be voted on, he may announce the cessation of discussion, submit it to a vote, and arrange a sufficient time for voting.

Article 9: The company shall record and videotape the shareholder registration process and the entire meeting process continuously and uninterruptedly from the time it accepts shareholder registration.

The audio and video materials mentioned in the preceding paragraph shall be kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, the lawsuit shall be preserved until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the company should record and save the shareholders' registration, registration, check-in, questions, voting and company vote counting results, etc., and record and videotape the entire video conference continuously.

The company shall properly preserve the information and audio and video recordings mentioned in the preceding paragraph during its existence, and provide the audio and video recordings to those entrusted with the video conferencing business for preservation.

If the shareholders' meeting is held via video conference, the company should record and videotape the background operation interface of the video conference platform. .

Article 10: Before shareholders attend the meeting to speak, they must first fill in the speech note with the gist of the speech, the shareholder's account number (or attendance card number) and account name, and the chairman will determine the order in which he or she will speak. Shareholders who are present and only submit a speech note but do not speak will be deemed to have not spoken. If the content of the speech does not match the record on the speech note, the content of the speech shall prevail.

Article 11: Each shareholder may not speak more than twice on the same proposal without the consent of the chairman, and each time shall not exceed five minutes.

However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop him from speaking.

When shareholders are present to speak, other shareholders may not interfere with their speeches except with the consent of the chairman and the shareholder who is speaking. Violators shall be stopped by the chairman.

When a legal person shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may speak on the same proposal.

Article 12: After attending shareholders speak, the chairman may respond in person or by designating relevant personnel.

If the shareholders' meeting is held by video conference, shareholders participating in the video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the opening of the meeting and before announcing the adjournment of the meeting. The number of questions for each proposal shall not exceed two times, and each time is limited to 200 words. The provisions of Articles 10 to 11 do not apply.

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

Article 13: Voting at the shareholders' meeting shall be based on shares.

According to the resolution of the shareholders' meeting, the number of shares held by shareholders without voting rights shall not be included in the total number of issued shares.

Shareholders who have their own interests in matters at the meeting that may harm the interests of the company are not allowed to participate in the voting, and are not allowed to exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights cannot be exercised in the preceding paragraph shall not be included in the number of voting rights of shareholders present.

Except for trust enterprises or stock agencies approved by the securities regulatory authority, when one person is entrusted by two or more shareholders at the same time, the voting rights of the agent shall not exceed 3% of the total voting rights of the issued shares. If it exceeds, the excess voting rights will not be counted.

Article 14: Each shareholder has one voting right per share; however, this does not apply to those who are subject to restrictions 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 exercise shall be stated 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, temporary motions and amendments to the original motion at the shareholders' meeting will be deemed as abstentions, so the company should avoid proposing temporary motions and amendments to the original motion.

For those who exercise their voting rights in writing or electronically in the preceding paragraph, their expression of intention shall be delivered to the company two days before the shareholders' meeting. If there are duplicate expressions of intention, the one that is delivered first shall prevail. However, this does not apply to those who expressed their intention before the statement was withdrawn.

After a shareholder has exercised his voting rights in writing or electronically, if he wishes to attend the shareholders' meeting in person or by video conference, he should revoke the expression of intention to exercise his voting rights in the preceding paragraph two days before the shareholders' meeting in the same manner as for the exercise of voting rights; if the cancellation is late, the voting rights exercised in writing or electronically shall prevail. If the voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting with a power of attorney, the voting rights exercised by the entrusted proxy shall prevail.

Article 15: Voting on proposals shall be passed with the consent of more than half of the voting rights of shareholders present, unless otherwise provided by the Company Law and the Articles of Association of the Company. 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. The shareholders shall vote on a case-by-case basis. The results of shareholders' approval, objection and abstention shall be entered into the public information observatory on the day after the shareholders' meeting is held.

When there are amendments or substitutions to the same motion, the chairman shall determine the order of voting based on the original motion. If one of the motions has been passed, the other motions will be deemed to have been rejected and will not need to be voted on again.

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

The counting of votes for shareholders' meetings or election proposals shall be conducted in a public place at the shareholders' meeting, and after the vote counting is completed, the voting results, including the statistical weights, shall be announced on the spot and recorded. The company convenes a video conference of shareholders. Shareholders who participate in the video conference should vote on various proposals and election proposals through the video conferencing platform after the chairman announces the meeting. The voting should be completed before the chairman announces the end of voting. Those who exceed the time limit will be deemed to have abstained from voting.

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

When the company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conference in accordance with Article 2 and wish to attend the physical shareholders' meeting in person should cancel their registration in the same manner as the registration two days before the shareholders' meeting; if the cancellation is overdue, they can only attend the shareholders' meeting via video conference.

Those who exercise their voting rights in writing or electronically, do not revoke their expression of intention, and participate in the shareholders' meeting via video conference, may no longer exercise their voting rights on the original motion, propose amendments to the original motion, or exercise voting rights on amendments to the original motion, except for temporary motions. .

Article 16: The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of minutes can be done electronically.

The company may distribute the minutes of proceedings mentioned in the preceding paragraph by inputting announcements into the public information observatory.

The minutes of the meeting should be accurately recorded according to the year, month, day, venue, name of the chairman, resolution method, essentials of the proceedings and voting results (including statistical weights). When there is an election of directors, the number of votes obtained by each candidate should be disclosed. It should be kept permanently during the existence of the company. If a shareholders' meeting is convened by video conference, in addition to the matters that should be recorded in accordance with the preceding paragraph, the minutes should also record the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chairman and minutes, and the handling methods and situations when the video conference platform or participation in the video conference is hindered due to natural disasters, accidents or other force majeure.

When the company convenes a video conference of shareholders, in addition to complying with the provisions of the preceding paragraph, it shall also state in the minutes any alternative measures provided by shareholders who have difficulties in participating via video conference.

Article 17: Personnel handling shareholder meetings should wear identification cards or armbands.

The chairman may direct pickets or security personnel to help maintain order at the venue. When pickets or security personnel are present to help maintain order, they should wear a "Picket" armband or identification card.

If the venue is equipped with amplification equipment, the chairman may stop shareholders from speaking using equipment other than those provided by the company.

If a shareholder violates the rules of procedure and disobeys the chairman's correction and obstructs the progress of the meeting, if he refuses to comply after being stopped, the chairman may order pickets or security personnel to ask him to leave the meeting place.

Article 18: When a meeting is in progress, the chairman may declare a break at his discretion. When force majeure occurs, the chairman may decide to suspend the meeting temporarily and announce the continuation of the meeting according to the circumstances.

If the agenda scheduled by the shareholders' meeting is not concluded before the proceedings (including temporary motions) are concluded, and the meeting

venue cannot be used anymore, the shareholders' meeting may decide to find another venue to continue the meeting.

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

Article 19: The number of shares acquired by solicitors, the number of shares represented by entrusted agents, and the number of shares attended by shareholders in written or electronic form, the company shall prepare a statistical table in accordance with the prescribed format on the day of the shareholders' meeting, and clearly disclose it in the shareholders' meeting venue; if the shareholders' meeting is held by video conference, the company shall upload the aforementioned information to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

When the company holds a video conference of shareholders and announces the meeting, the total number of shares of shareholders attending should be disclosed on the video conference platform. The same applies if the total number of shares and voting rights of shareholders present are calculated during the meeting.

If any matters resolved at the shareholders' meeting are significant information stipulated by law or the Taiwan Stock Exchange Corporation, the company shall transmit the content to the Public Information Observation Station within the specified time.

Article 20: When the shareholders' meeting elects directors, it shall be conducted in accordance with the relevant election standards set by the company, and the election results shall be announced on the spot, including the list of elected directors and their voting rights, and the list of unsuccessful directors and their voting rights.

The electoral votes for the election matters mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and then properly kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, the lawsuit shall be preserved until the lawsuit is concluded.

Article 21: If the shareholders' meeting is held by video conference, the company shall immediately disclose the voting results of each proposal and the election

results on the shareholders' meeting video conference platform in accordance with regulations after the voting ends, and shall continue to disclose the results for at least fifteen minutes after the chairman announces the adjournment of the meeting.

Article 22: When the company convenes a video conference of shareholders, the chairman and the record-keeper shall be at the same place in the country, and the chairman shall announce the address of the place during the meeting.

Article 23: If the shareholders' meeting is held 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 solving technical communication problems.

If a shareholders' meeting is convened by video conference, the chairman shall separately announce when declaring the meeting that there is no need to postpone or continue the meeting as stipulated in Article 44-24 of the Standards for Handling Stock Affairs of Publicly Offering Companies. If, before the chairman announces the adjournment of the meeting, the video conferencing platform or participation in the video conference is hindered due to natural disasters, accidents or other force majeure events, which lasts for more than 30 minutes, the date of the meeting shall be postponed or postponed within five days. The provisions of Article 182 of the Company Law shall not apply.

If a meeting that should be postponed or continued as specified in the preceding paragraph occurs, shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

If a meeting should be postponed or postponed in accordance with the provisions of Paragraph 2, and shareholders who have registered to participate in the original shareholders' meeting via video conferencing and have completed registration but have not participated in the postponed or postponed meeting, their number of shares attended, voting rights and electoral rights exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and electoral rights of shareholders present at the postponed or postponed meeting.

When the shareholders' meeting is postponed or resumed in accordance with

the provisions of Paragraph 2, there is no need to re-discuss and resolve resolutions that have completed voting and counting, and announced the voting results or the list of directors and supervisors.

The company convenes a video-assisted shareholders' meeting and when the video meeting cannot be continued as specified in Paragraph 2, if the total number of shares present still reaches the legal quota for a shareholders' meeting after deducting the number of shares attending the shareholders' meeting via video conference, 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 that the meeting as specified in the preceding paragraph occurs and the meeting should continue, shareholders who participate in the shareholders' meeting via video conference shall count the number of shares they attend as part of the total number of shares held by the shareholders present, but all resolutions of the shareholders' meeting will be deemed to have abstained from voting.

If the company postpones or renews the meeting in accordance with the provisions of Paragraph 2, it shall handle relevant preparatory work in accordance with the provisions of Article 44-27 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, and in accordance with the date of the original shareholders' meeting and the provisions of the relevant articles.

During the period specified in the second paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules for the Use of Proxy Letters for Public Issuance Companies to Attend Shareholders' Meetings, and Paragraph 2 of Article 44-5, Paragraph 1 of Article 44-15 and Paragraph 1 of Article 44-17 of the Rules for Handling Stock Affairs of Publicly Issuing Companies, the company shall postpone or extend the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.

Article 24: When the company convenes a video conference of shareholders, it shall provide appropriate alternative measures for shareholders who have difficulty attending the meeting via video conference.

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

These rules were established on April 23, 1999

First revised on May 21, 2002

Second revision on June 12, 2006

The third revision was on June 13, 2007

The fourth revision was on June 18, 2012

The fifth revision on June 9, 2020

The sixth revision on July 22, 2021

The seventh revision on June 9, 2023

Appendix 3

GLOBAL VIEW CO., LTD.

Rules for Election of Directors

- Article 1: The election of directors of the company shall be conducted in accordance with these regulations, unless otherwise provided by laws and the articles of association of the company.
- Article 2: The company's directors shall be elected through a candidate nomination system, which shall be held at the shareholders' meeting, and the company shall prepare electoral votes.
- Article 3: The company's directors shall be elected by a single-registration cumulative election method. Each share has the same voting rights as the number of persons to be elected. One person may be elected centrally or a number of persons may be elected.
- Article 4: The company's directors shall be elected in accordance with the quota specified in the company's articles of association. Non-independent directors and independent directors shall be elected together and their votes shall be counted separately. Those with the greater number of electoral votes shall be elected in sequence. If two or more people get the same number of votes and the number of votes exceeds the prescribed quota, the decision will be made by drawing lots for those with the same number of votes. For those who are not present, the chairman will draw lots on their behalf.
- Article 5: At the beginning of the election, the chairman shall designate the scrutineers and related personnel. The scrutineers shall have the status of shareholders and perform various relevant duties.
- Article 6: The voting cabinets (boxes) used for elections shall be prepared by the company and shall be opened and inspected by the scrutineers in public before voting.
- Article 7: If the electee is a shareholder, the elector must fill in the electee's account name and shareholder account number in the "Electee" column of the ballot. However, if the electee is a legal person shareholder, the full account name of the legal person or the name of the legal person and the name of the representative should be filled in; if he is not a shareholder, the electee's name and identity document number should be filled in.
- Article 8: An electoral vote shall be invalid if it falls under any of the following circumstances.
- (1) Election votes that have not been put into the ballot box (box).
 - (2) No electoral votes prepared by our company are used.
 - (3) Blank electoral votes that have not been filled in by the elector.
 - (4) If the electee filled in is a shareholder, his or her account name and account number do not match the shareholder list; if he or she is not a shareholder, his or her name and identity document number do not match upon verification.
 - (5) In addition to filling in the electee's account name, account number (identity document number) and the number of allocated voting rights, please also include other characters and symbols.
 - (6) The handwriting is blurred and cannot be read.

- (7) Any of the filled-in account name (name), account number (identity document number) and number of votes cast by the elector has been altered.
- (8) The name of the electee filled in is the same as that of other electees, but the shareholder account number (identity document number) is not filled in to distinguish it.

Article 9: Votes will be counted on the spot after voting, and the results will be announced on the spot by the chairman or his designee.

Article 10: The company shall issue an election notice to the elected directors respectively.

Article 11: The number of elected directors of the company should exceed half of the seats and shall not have any of the following relationships:

- 1. Spouse.
- 2. Relatives within the second degree of affinity.

Article 12: If the elected director of the company does not meet the provisions of the preceding article, and the votes obtained by the directors who do not meet the requirements represent lower electoral rights, their election will be invalid.

Article 13: These Measures shall be implemented after being approved by the shareholders' meeting, and the same shall apply when amended.

These Measures were enacted on April 23, 1999

First revised on May 21, 2002

Second revision on June 12, 2006

The third revision was on June 13, 2007

Fourth revision on June 9, 2020

Appendix 4

GLOBAL VIEW CO., LTD.

Directors' Shareholdings

1. The Company's paid-in capital is NT\$662,245,380, and the number of issued shares is 66,224,538.
2. In accordance with Article 26 of the Securities and Exchange Act and the Rules Governing the Shareholding Percentage and Verification of Directors and Supervisors of Public Companies, the Company has appointed three independent directors. Therefore, the aggregate number of shares required to be held by all directors other than the independent directors, as calculated above, is reduced to 80%.
The minimum number of shares that all directors should hold is 5,297,963.
3. As of April 10, 2026, the book closure date for this shareholders' meeting, the shareholding status of the individual directors and all directors as recorded in the shareholders register is shown in the table below. The Company meets the percentage standard stipulated in Article 26 of the Securities and Exchange Act.

Job title	Household name	Number of shares held
Chairman	CHOU, FA	11,000
Director	HUANG, TING-YANG	90,000
Director	Representative of Senlo Investment Co., Ltd. HUANG, YU-FENG	23,940,000
Director	Representative of Senlo Investment Co., Ltd. HUANG, WEI-LUN	23,940,000
Independent Director	WU, SHANG-WEN	0
Independent Director	LIU, CHIU-CHUAN	0
Independent Director	LAI, CHUANG-KUANG	53,000
Total of all directors		24,094,000
Total of all directors (excluding independent directors)		24,041,000

Note: Independent director WU, SHANG-WEN resigned on March 27, 2026.